

**BUNDL TECHNOLOGIES PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2022 to 31/03/2023

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

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Name of company	BUNDL TECHNOLOGIES PRIVATE LIMITED	
Corporate identity number	U74110KA2013PTC096530	
Permanent account number of entity	AAF7707D	
Address of registered office of company	No.55 Sy No.8-14, Ground Floor, I&J Block, Embassy , Tech Village, Outer Ring Road, Devarbisanahalli , Bengaluru , KARNATAKA , INDIA - 560103	
Type of industry	Commercial and Industrial	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	25/07/2023	
Date of start of reporting period	01/04/2022	01/04/2021
Date of end of reporting period	31/03/2023	31/03/2022
Nature of report standalone consolidated	Standalone	
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	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

**Disclosure of principal product or services [Table]**

..(1)

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

<b>Types of principal product or services [Axis]</b>	<b>1 01/04/2022 to 31/03/2023</b>
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9962
Description of product or service category	RETAIL TRADE SERVICES
Turnover of product or service category	46,533
Highest turnover contributing product or service (ITC 8 digit) code	99622290
Description of product or service	Food delivery services
Turnover of highest contributing product or service	46,533

**[700600] Disclosures - Directors report****Details of directors signing board report [Table]**

..(1)

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

Directors signing board report [Axis]	1	2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	SRIHARSHA	LAKSHMI
Middle name of director		NANDAN REDDY
Last name of director	MAJETY	OBUL
Designation of director	Director	Director
Director identification number of director	06680073	06686145
Date of signing board report	25/07/2023	25/07/2023

**Details of principal business activities contributing 10% or more of total turnover of company [Table]**

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2022 to 31/03/2023
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Service Income
Description of main product/service	Other information service activities n.e.c. (e-commerce platform operator for restaurant services)
NIC code of product/service	63999
Percentage to total turnover of company	94.51%

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

	<b>01/04/2022 to 31/03/2023</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	In view of the losses made by the Company, no amount was transferred to the reserves.
Disclosures relating to amount recommended to be paid as dividend	Keeping in view the company's growth prospects, the Board of Directors of your company has decided that it would be prudent, not to recommend any Dividend for the year under review.
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	Textual information (4) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (5) [See below]
Disclosures in director's responsibility statement	Textual information (6) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (7) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Details of the loans, guarantees and investments, as required under Section 186 of the Companies Act, 2013 are provided as part of the notes to the financial statements of the Company.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (8) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of contracts/arrangements/transactions not at arm's length basis [LineItems]	
Name of related party	
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]	
Name of related party	
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	The annual return of the Company has been placed on the website of the Company at <a href="http://www.swiggy.in">www.swiggy.in</a> .
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	
Description of main product/service	
NIC code of product/service	
Percentage to total turnover of company	
Particulars of holding, subsidiary and associate companies [Abstract]	
Particulars of holding, subsidiary and associate companies [LineItems]	
Name of company	BUNDL TECHNOLOGIES PRIVATE LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Details of shareholding pattern of top 10 shareholders [LineItems]	
Name of shareholder	

Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	NA
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	NA
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (9) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (10) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (11) [See below]
Disclosure of change in nature of business [TextBlock]	NA
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (12) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (13) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	The Company has neither accepted nor renewed any deposits during the year under review.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	NA
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (14) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	NA
Details of remuneration of director or managerial personnel [Abstract]	
Details of remuneration of director or managerial personnel [Line items]	
Director identification number of director	
Disclosure regarding issue of sweat equity shares [TextBlock]	The Company has not bought back any of its securities during the year under review. Further, no sweat equity or bonus shares were issued.
Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [TextBlock]	Textual information (15) [See below]
Disclosure of details of establishment of vigil mechanism [TextBlock]	Textual information (16) [See below]
Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [TextBlock]	The provisions of Section 178 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of the Board and its Powers) Rules, 2013 are not applicable to the Company.
Disclosures relating to employee stock option scheme explanatory [TextBlock]	Textual information (17) [See below]
Number of meetings of board	[pure] 12
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	

First name of director	
Middle name of director	
Last name of director	
Designation of director	
Director identification number of director	
Date of signing board report	

## Textual information (1)

### Disclosure in board of directors report explanatory [Text Block]

#### BOARD'S REPORT

To,

The Members of

Bundl Technologies Private Limited

Your directors are presenting the Tenth Annual Report together with the Audited financial statements and the Auditors' Report on the business and operations of your Company for the financial year ended March 31, 2023.

#### 1. FINANCIAL SUMMARY

The standalone performance as per standalone financial statements is as under:

(Amount Rs. in Million)

Particulars	For the Year ended March 31, 2023	For the Year ended March 31, 2022
Net Sales /Income from Business Operations	46,533	35,571
Other Income	7,080	4,891
Total Income	53,613	40,462
Less: Total expenses including Depreciation	88,860	67,409
Profit/(Loss) after depreciation and other expenses	(35,247)	(26,947)
Less: Exceptional Items + Taxes	(2,329)	(10,734)
Net Profit/(Loss) after Tax	(37,576)	(37,681)
Other comprehensive income	(139)	(31)
Total comprehensive loss for the year, net of tax	(37,715)	(37,712)

Earnings per share (Basic and Diluted)*	(211)	(229)
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\*(Amount in actual Rupees)

The consolidated performance as per consolidated financial statements is as under:

(Amount Rs. in Million)

Particulars	For the Year ended March 31, 2023	For the Year ended March 31, 2022
Net Sales /Income from Business Operations	82,646	57,049
Other Income	4,499	4,149
Total Income	87,145	61,198
Less: Total expenses including Depreciation	1,28,844	95,745
Profit/(Loss) after depreciation and other expenses	(41,699)	(34,547)
Less: Exceptional Items + Taxes	(93)	(1,732)
Less: Share in net loss of an associate	(1)	(10)
Net Profit/(Loss) after Tax	(41,793)	(36,289)
Other comprehensive income	(129)	(23)
Total comprehensive loss for the year, net of tax	(41,922)	(36,312)
Earnings per share (Basic and Diluted)*	(235)	(221)

\*(Amount in actual Rupees)

The Directors of the Company are taking all effective steps to increase the revenue and reduce the operating cost of the Company. Your directors are confident that the Company will grow and prosper in the coming years.

## 2. RESULTS OF OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS

At Swiggy, our mission is to elevate the quality of life for urban consumers by offering unparalleled convenience. Swiggy's expanding "convenience" vision has been a driving force in growing the on-demand economy across the country.

Food delivery was our first foray and core offering towards our mission in 2014. Back then, Swiggy pioneered a full-stack food tech offering with integrated consumer experience through complete visibility from ordering to delivery. Today, our Company continues to contribute to the way people view food delivery in 600+ cities across the country. Swiggy leverages its technology, scale, density of restaurant, delivery network and learnings from over 2 billion delivered orders to continuously improve on-demand food delivery services while building for whitespaces with offerings such as Gourmet and Guiltfree.

We pioneered Quick Commerce back in 2020 through our express delivery offering 'Instamart' (currently live in 28 Cities and one of the leading players in quick commerce) which allows customers to order groceries and essentials throughout the day in 10-20 mins with a spread of over 5000 SKUs and 500+ leading FMCG and D2C brands offered by our sellers.

Over the last couple of years, we have seen a favourable boost in the public perception towards both our food delivery, and quick commerce offering, bolstered by lockdowns, travel restrictions and social distancing measures implemented by the Government of India, as a result of the second and third COVID-19 outbreak. Swiggy began to be viewed as a "lifeline" during this phase, which drove significant growth in the business.

The growth has continued during the current period under review, with our business growing 36% YoY, with strong focus on customer acquisition and retention; supply improvements and a high bar on experience with focussed interventions on improving Selection, Price and Convenience, and Policies for our customers as well as partners. Further, our continued sharp focus on innovation, coupled with strong execution yielded yet another milestone - as of March 2023, Food Delivery business turned profitable after factoring in all corporate costs, excluding employee stock option costs. This is a milestone for food delivery globally, as the Company became one of the very few global food delivery platforms to achieve EBITDA profitability in less than 9 years since inception. We have reached this milestone while bringing tremendous benefits to all partners in our ecosystem. Our core value that the customer comes first has consistently been reciprocated with deep consumer love and industry-best NPS scores, repeat and retention rates.

Our quick commerce offering Instamart has grown 30x in two years, while significantly reducing its YoY operating burn. Further, during the year under review, we acquired Dineout, enabling us to cater to our consumers for every food occasion, whether through delivery or dining out. Today, Dineout is fully integrated within Swiggy and is the leader in the dining out category in the country, with more than 21000+ restaurant partners across 34 cities.

Post business recovery from COVID in FY22, our revenues have grown 42% in FY23, particularly on the back of expansion of our quick commerce offering. On the back of top line growth and reducing operating burn in both food delivery and quick commerce, we saw our PBT margin (as a percentage of revenue) improve by 11pp YoY.

We continue to partner with our ecosystem partners, both on the supply and delivery side, with an objective to bring tremendous benefits to our partners and continue improving their experience on our platform:

1. Enhancing the learning & development of our delivery partners and their children: We launched Swiggy Skills Academy for the learning and development of our delivery partners and their children, with curated courses in spoken English, IT, personal finance, and computer skills to be accessed through the delivery partner app to facilitate completion of education of delivery executives associated with Swiggy. The academy's course content has been developed based on a detailed study conducted to understand the aspirations of Swiggy's delivery executives better. The academy also includes high-quality educational content and career counselling opportunities for more than 30,000 children of our delivery partners. Over 24,000 children of delivery partners have already signed onto the program. The program serves as phase II of our earlier 'Step Ahead' program, which was an industry - first accelerator program to help our delivery partners transition into full-time managerial jobs.

2. Free and fast on-demand ambulance for delivery partners and their dependents: We partnered with Dial4242 Ambulance Services for this industry-first initiative, wherein delivery partners can reach out on the designated toll-free number to avail emergency ambulance assistance. In cases where calling may not be an option, delivery partners can tap the SOS button on their partner app for emergencies before,

during or after a delivery. Further, the process will require no documentation and delivery partners would only need to verify their partner ID. The service has already been launched pan India, after an initial pilot in Bengaluru, Delhi NCR, Hyderabad, Mumbai, Pune and Kolkata. Delivery partners can also choose to avail the ambulance service for family members not covered under their insurance at a subsidized cost. The emergency ambulance services are in addition to existing benefits such as accident insurance and medical cover, personal loans, legal assistance, covid income support, income support during accident or illness recovery, bereavement leaves, no-questions asked period time off, and maternity cover among others.

3. Enhanced insurance and healthcare benefits: We remain committed to the safety and well-being of its delivery partners who play a vital role in delivering its services. During the year under review we facilitated the payout of a total of INR 310 million in claim amounts to our delivery partners. We have been providing insurance services to our delivery partners since 2015, and in Financial 2022-23 we have partnered with Reliance General Insurance to cover health insurance, personal accident and accidental death, and mobile phone damages. Along with hospitalization and OPD cover, Swiggy delivery partners receive designated sums with 96% of the claims getting settled within seven days. All women delivery partners and spouses of male delivery partners are also eligible for maternity cover.

4. Support for new restaurant partners through the Swiggy Launchpad initiative: As a move to encourage restaurants that are new to Swiggy to recognise online delivery as an incremental channel to kickstart their growth, we launched the 'Swiggy Launchpad' initiative that offers 0% commission for new restaurant partners for the first few months on our platform. With this, restaurant partners can create additional savings and potentially invest it back into their business to drive further growth. Swiggy Launchpad seeks to build a win-win relationship with the restaurant partner ecosystem. With 0% commission for the first few months of their operations, we hope that more restaurants, cloud kitchens and other food entrepreneurs feel confident about online food delivery as an additional avenue of growth and profitability, while also fostering long term partnerships with the platform.

### 3. TRANSFER TO RESERVES

In view of the losses made by the Company, no amount was transferred to the reserves.

### 4. DIVIDEND

Keeping in view the company's growth prospects, the Board of Directors of your company has decided that it would be prudent, not to recommend any Dividend for the year under review.

## 5. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company has two wholly owned subsidiaries:

1. Scootsy Logistics Private Limited w.e.f. August 03, 2018.
2. Supr Infotech Solutions Private Limited w.e.f. September 27, 2019.

The Company has on associate company:

1. Loyal Hospitality Private Limited w.e.f. March 01, 2023

The details of financial performance of Subsidiary and Associate Company are furnished in Annexure I and attached to this report in Form AOC-1.

## 6. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply since there was no dividend declared and paid last year.

## 7. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

There has been no material changes and commitments, which affect the financial position of the Company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

8. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The Company is aware of its responsibilities and has at every available opportunity, used and implemented reasonable measures to enable energy conservation.

(A) Conservation of energy:

Sr. No.	Particulars	Actions
1	Steps taken or impact on conservation of energy	Replaced conventional and Metal Halide lights with energy efficient LED light fixtures in office.
2	Steps taken by the company for utilizing alternate sources of energy including waste generated:	The Company is in the process of identifying the feasible sources of alternate sources of energy. Waste management steps were taken by the Company by ensuring that the principle of reduce, reuse and recycle is followed by the organization.
3	Capital investment on energy conservation equipment:	As the impact of measures taken for conservation and optimum utilization of energy are not quantitative, its impact on cost cannot be stated accurately.

(B) Technology absorption:

Sr. No.	Particulars	Category
1	Efforts, in brief, made towards technology absorption:	Nil
2	Benefits derived as a result of the above efforts, e.g., product improvement, cost reduction, product development, import substitution, etc.	Nil
3	In case of imported technology (imported during the last 3 years reckoned from the beginning of the financial year), following information may be furnished:	-
	a. Details of technology imported	N.A.
	b. Year of import	N.A.
	c. Whether the technology been fully absorbed	N.A.

d. If not fully absorbed, areas where absorption has not taken place, and the reasons therefore	N.A.
4 The expenditure incurred on Research and Development	N.A.

## C. Foreign Exchange Outflow/Inflow:

Particulars	Financial Year ended March 31, 2023	Financial Year ended March 31, 2022
Foreign Exchange Earning (Inflow)	-	-
Foreign Exchange Expenditure (Outflow)	101,20,98,087	61,39,75,630

## 9. CAPITAL AND DEBT STRUCTURE

Details of change in the share capital of the company during the year are as below:

Sr. No	Date	Particulars
1.	July 01, 2022	Allotment of 1,80,11,135 equity shares under share swap arrangement with Times Internet Limited ("TIL") for the purpose of the acquisition of DineOut business from TIL

## (i) Buy Back / Sweat Equity / Bonus Shares

The Company has not bought back any of its securities during the year under review. Further, no sweat equity or bonus shares were issued.

## (ii) Details of Employee Stock Options

During the year under review, for administration ease and better management, ESOP Scheme 2015 will be kept operational for all grants going forward and no further options be granted from the ESOP Scheme 2021 and that outstanding/unissued options lying in the pool of ESOP Scheme 2015 will be transferred to ESOP 2021. The disclosure shall include the following details of all the Employee Stock Options Scheme(s) implemented from time to time:

Sr. No.	Particulars	Options details*
1.	Options granted	24,770

2.	Options vested	12,574
3.	Options exercised	0
4.	Total number of shares arising as a result of exercise of options	0
5.	Options lapsed (Vested cancelled + Unvested cancelled)	10,500
6.	Exercise price	Re. 1
7.	Variation in terms of options	None
8.	Money realised by exercise of options	Nil
9.	Total number of outstanding options in force	1,02,299

\*The number mentioned above total for 2 schemes, ESOP 2015 and ESOP 2021. The numbers are rounded off. As per the schemes approved, the options can be granted in fractions.

(j) Employee wise details of options granted to:

(i) Key Managerial Personnel (KMP): The options were granted to KMPs as per the relevant ESOP policies of the Company.

(ii) Any other employee who receives a grant of options in any one year of options amounting to five percent or more of total options granted during that year: Nil

(iii) Identified employees who were granted options, during any one year, equal to or exceeding one percent of the issued capital, excluding outstanding warrants and conversions, of the company at the time of grant: Nil

#### 10. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company has in place a Risk Management Policy. Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities.

#### 11. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

As per Section 135 of the Company's Act, 2013, a Corporate Social Responsibility ('CSR') committee remained duly constituted. The Committee comprises of Mr. Sriharsha Majety and Mr. Laxmi Nandan Reddy Obul as its members. The primary function of the Committee is to assist the Board of Directors in formulating a CSR Policy and review the implementation and progress of the same from time to time. The CSR Policy intend to adopt the CSR activities mentioned in the Schedule VII of the Company's Act, 2013. Since, the Company does not have adequate profits during the three immediately preceding financial years and not required to spend any amount for this purpose. Accordingly, as per the provisions of the Companies Act, the expenditure towards CSR is not applicable to the Company.

#### 12. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

Details of the loans, guarantees and investments, as required under Section 186 of the Companies Act, 2013 are provided as part of the notes to the financial statements of the Company.

#### 13. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

None of the transactions with related parties fall under the scope of Section 188 (1) of the Companies Act 2013. The Board of Directors draw the attention to the standalone financial statements which set out the related party disclosure pursuant to Indian Accounting Standard 24 (INDAS 24). The transactions disclosed therein were in ordinary course of business and on arms's length basis.

#### 14. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS IN THEIR REPORTS

During the period under review the Auditors have not made any qualifications, reservations or adverse remarks or disclaimers on the standalone and consolidated audited financial statements of the Company.

#### 15. ANNUAL RETURN

The annual return of the Company has been placed on the website of the Company at [www.swiggy.in](http://www.swiggy.in).

#### 16. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Company had 12 Board meetings during the financial year under review.

Sr. No.	Date of Board Meeting	Sr. No.	Date of Board Meeting
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1	01-04-2022	7	01-07-2022
2	21-04-2022	8	07-09-2022
3	28-04-2022	9	07-11-2022
4	11-05-2022	10	17-01-2023
5	22-06-2022	11	24-01-2023
6	28-06-2022	12	22-03-2023

## 17. DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

## 18. DIRECTORS

During the year under review, the Board of the Company remained duly constituted.

Keeping in view good governance practices and bringing diversity to the Board, during the financial year under review, the Company appointed three Independent Directors, Mr. Shailesh Haribhakti, Ms. Mallika Srinivasan and Mr. Sahil Barua.

Mr. Shailesh Haribhakti is a Chartered and Cost Accountant, an Internal Auditor and a Certified Financial Planner & Fraud Examiner. He is a Board Chairman, Audit Committee Chair and Independent Director at some of the country's most preeminent organizations. He is a well-known thought leader on the Indian Economy and Public Policy. He is an ExTech (Exponential Technologies), ESG (Environmental, Social, Governance) & IR (Integrated Reporting) Evangelist. He is also an author of 2 books - "The Digital Professional" and "Audit Renaissance". Mr. Haribhakti is highly passionate about the above and actively speaks about them at various forums.

Ms. Srinivasan is MA – Econometrics from Madras University and MBA from The Wharton School of the University of Pennsylvania. She is currently Chairman & Managing Director of Tafe – Tractors and Farm Equipment Limited, an Indian tractor major. Under her leadership, TAFE is established as quality mass tractor manufacturer and one of the most profitable tractor manufacturing company. Ms. Mallika has received multiple awards and recognitions including Global Corporate Leadership award by USIBC and Padma Shri in 2014 for her contribution to trade and industry. She is also chairman of Public Enterprise Selection Board, which is a cabinet appointment.

Mr. Barua is Co-founder and CEO of Delhivery, a fast growing logistics provider which is recently listed on BSE and NSE. He is B. Tech from NIT, Karnataka and Post Graduate Diploma in Management from IIM Bangalore. Prior to co-founding Delhivery, he was working with Bain and Co., USA as a Management Consultant.

As Additional Directors, Mr. Shailesh Haribhakti, Ms. Mallika Srinivasan and Mr. Sahil Barua hold office till the date of the ensuing Annual General Meeting of the Company and are eligible for being appointed as an Independent Director. The Company proposes the matter of appointment of all three Independent Directors for approval of shareholders at Annual General Meeting.

#### 19. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM:

Pursuant of Section 177 of the Companies Act, 2013, the requirement of constitution of Audit Committee is not applicable to the Company. The Company has adopted a Whistle-blower policy. Protected disclosures can be made by a Whistle-blower to the Company.

#### 20. NOMINATION AND REMUNERATION COMMITTEE:

The provisions of Section 178 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of the Board and its Powers) Rules, 2013 are not applicable to the Company.

#### 21. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Company has laid down adequate internal financial controls commensurate with the scale and size of the operation of the Company. The key internal financial controls have been documented, automated wherever possible and embedded in the respective business processes. These internal financial controls are periodically reviewed and monitored effectively.

The Company has in place adequate policies and procedures for ensuring the orderly and effective control of its business, including adherence to the Company's policies, safeguarding its assets, prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures. The Company has an adequate system of internal control commensurate with its size and nature of business. The Company believes that these systems provide a reasonable assurance in respect of providing financial and operational information, safeguarding of assets of the Company, adhering to the management policies besides ensuring compliance.

#### 22. STATUTORY AUDITORS

M/s. BSR and Associates LLP, Chartered Accountants, Bangalore (Firm Registration No. 116231W/W- 100024), were re-appointed as the Statutory Auditors of the Company in the annual general meeting held on December 24, 2020, to hold office till the conclusion of 11th Annual General Meeting to be held in the year 2025.

## 23. THE DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

## 24. DISCLOSURES PERTAINING TO THE SEXUAL HARASSMENT OF WOMEN AT THE WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

As per the requirements under the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 ('POSH Act') and Rules made thereunder, the Company has constituted Internal Complaints Committees (ICC). While maintaining the highest governance norms, the Company has appointed the members of ICC at all the applicable locations of the Company. A Presiding officer or Chairperson who is a woman employed at a senior level at workplace from amongst the employees. The Company has appointed Ms. Binu Verma as an external independent person who has worked in this area and has the requisite experience in handling such matters as other members of ICC. Not less than two members from amongst employees preferably are committed to the cause of women or who have had experience in social work or have legal knowledge. Further to build awareness in this area, the Company conducts necessary trainings in the organization on a continuous basis at all the levels of employee.

The details of number of complaints received by the ICC during financial year 2023, closed and pending, are given below.

No. of cases received during the year: 8 No. of cases closed during the year: 7

No. of cases pending for investigation at the end of the year: 1

## 25. MAINTENANCE OF COST RECORDS UNDER SECTION 148(1) OF THE COMPANIES ACT,

2013

The Central Government has not specified the maintenance of cost records under Section 148(1) of the Companies Act, 2013, for the products/services of the Company.

## 26. COMPLIANCE WITH SECRETARIAL STANDARDS

The Directors state that the applicable Secretarial Standards i.e. SS-1 and SS-2, issued by the Institute of Company Secretaries of India, relating to Meeting of Board of Directors and General Meetings respectively have been duly complied with.

27. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

No frauds were reported by the auditors under sub-section 12 of Section 143 for the year under review.

28. DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:

a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period

c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d) the directors had prepared the annual accounts on a going concern basis;

e) the Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company;

f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

29. ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

For and on behalf of the Board of Directors

For Bundl Technologies Private Limited

Sriharsha Majety	Lakshmi Nandan Reddy Obul
Director	Director
(DIN: 06680073)	(DIN: 06686145)
Date: July 25, 2023	Date: July 25, 2023
Place: Bengaluru	Place: Bengaluru

Annexure - I

Form AOC-I

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part "A": Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Millions)

1.

Sr. No	Subsidiary (Amounts in Millions)
1. Name of the subsidiary	Scootsy Logistics Private Limited
2. The date since when subsidiary was acquired	03-08-2018
3. Reporting period for the subsidiary concerned, if different from the holding company's reporting period	NA (same as Holding Company's reporting period)
4. Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	INR, exchange rate not applicable
5. Share capital	7

6.	Reserves & surplus	(6,897)
7.	Total assets	24,792
8.	Total Liabilities	31,682
9.	Investments	-
10.	Turnover	36,862
11.	Loss before taxation	(4,070)
12.	Provision for taxation	-
13.	Loss after taxation	(4,070)
14.	Proposed Dividend	Nil
15.	Extent of shareholding (in percentage)	100%

2.

Sr. No		Subsidiary (Amounts in Million)
1.	Name of the subsidiary	Supr Infotech Solutions Private Limited
2.	The date since when subsidiary was acquired	27-09-2019
3.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	NA (same as Holding Company's reporting period)
4.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	INR, exchange rate not applicable
5.	Share capital	10

6.	Reserves & surplus	(8,558)
7.	Total assets	558
8.	Total Liabilities	9,106
9.	Investments	-
10.	Turnover	1,390
11.	Loss before taxation	(2,382)
12.	Provision for taxation	-
13.	Loss after taxation	(2,382)
14.	Proposed Dividend	NIL
15.	Extent of shareholding (in percentage)	100%

1. Name of Subsidiaries which are yet to commence operations: NIL

2. Name of subsidiaries which have been Liquidated or sold during the year: NIL

Part "B": Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Sr. No		Associate Company (Amounts in Mn)
	Name of Associates/Joint Ventures	Loyal Hospitality Private Limited
1	Latest audited Balance Sheet Date	March 31, 2022
2	Date on which the Associate or Joint Venture was associated or acquired	March 01, 2023
3	Shares of Associate/Joint Ventures held by the company on the year end	6,89,358 Series B CCPS of face value of Rs. 10 each

	Amount of Investment in Associates/Joint Venture	671
	Extent of Holding (%)	21.72%
4	Description of how there is significant influence	Holding more than 20% of shareholding of LHPL
5	Reason why the associate/joint venture is not consolidated	NA
6	Net worth attributable to Shareholding as per latest audited Balance Sheet	NA (Since shares are acquired one month prior to the close of the financial year)
7	Profit / Loss for the year	
	i. Considered in Consolidation	1
	ii. Not Considered in Consolidation	NIL

1. Names of associates or joint ventures which are yet to commence operations: NIL

2. Names of associates or joint ventures which have been liquidated or sold during the year: NIL For and on Behalf of the Board of Directors of

Bundl Technologies Private Limited

Sriharsha Majety	Lakshmi Nandan Reddy Obul
Director (DIN: 06680073)	Director (DIN: 06686145)
Date: July 25, 2023	Date: July 25, 2023
Place: Bengaluru	Place: Bengaluru

## Textual information (2)

### Description of state of companies affair

At Swiggy, our mission is to elevate the quality of life for urban consumers by offering unparalleled convenience. Swiggy's expanding "convenience" vision has been a driving force in growing the on-demand economy across the country. Food delivery was our first foray and core offering towards our mission in 2014. Back then, Swiggy pioneered a full-stack food tech offering with integrated consumer experience through complete visibility from ordering to delivery. Today, our Company continues to contribute to the way people view food delivery in 600+ cities across the country. Swiggy leverages its technology, scale, density of restaurant, delivery network and learnings from over 2 billion delivered orders to continuously improve on-demand food delivery services while building for whitespaces with offerings such as Gourmet and Guiltfree. We pioneered Quick Commerce back in 2020 through our express delivery offering 'Instamart' (currently live in 28 Cities and one of the leading players in quick commerce) which allows customers to order groceries and essentials throughout the day in 10-20 mins with a spread of over 5000 SKUs and 500+ leading FMCG and D2C brands offered by our sellers. Over the last couple of years, we have seen a favourable boost in the public perception towards both our food delivery, and quick commerce offering, bolstered by lockdowns, travel restrictions and social distancing measures implemented by the Government of India, as a result of the second and third COVID-19 outbreak. Swiggy began to be viewed as a "lifeline" during this phase, which drove significant growth in the business. The growth has continued during the current period under review, with our business growing 36% YoY, with strong focus on customer acquisition and retention; supply improvements and a high bar on experience with focussed interventions on improving Selection, Price and Convenience, and Policies for our customers as well as partners. Further, our continued sharp focus on innovation, coupled with strong execution yielded yet another milestone - as of March 2023, Food Delivery business turned profitable after factoring in all corporate costs, excluding employee stock option costs. This is a milestone for food delivery globally, as the Company became one of the very few global food delivery platforms to achieve EBITDA profitability in less than 9 years since inception. We have reached this milestone while bringing tremendous benefits to all partners in our ecosystem. Our core value that the customer comes first has consistently been reciprocated with deep consumer love and industry-best NPS scores, repeat and retention rates. Our quick commerce offering Instamart has grown 30x in two years, while significantly reducing its YoY operating burn. Further, during the year under review, we acquired Dineout, enabling us to cater to our consumers for every food occasion, whether through delivery or dining out. Today, Dineout is fully integrated within Swiggy and is the leader in the dining out category in the country, with more than 21000+ restaurant partners across 34 cities. Post business recovery from COVID in FY22, our revenues have grown 42% in FY23, particularly on the back of expansion of our quick commerce offering. On the back of top line growth and reducing operating burn in both food delivery and quick commerce, we saw our PBT margin (as a percentage of revenue) improve by 11pp YoY. We continue to partner with our ecosystem partners, both on the supply and delivery side, with an objective to bring tremendous benefits to our partners and continue improving their experience on our platform:

1. Enhancing the learning & development of our delivery partners and their children: We launched Swiggy Skills Academy for the learning and development of our delivery partners and their children, with curated courses in spoken English, IT, personal finance, and computer skills to be accessed through the delivery partner app to facilitate completion of education of delivery executives associated with Swiggy. The academy's course content has been developed based on a detailed study conducted to understand the aspirations of Swiggy's delivery executives better. The academy also includes high-quality educational content and career counselling opportunities for more than 30,000 children of our delivery partners. Over 24,000 children of delivery partners have already signed onto the program. The program serves as phase II of our earlier 'Step Ahead' program, which was an industry - first accelerator program to help our delivery partners transition into full-time managerial jobs.
2. Free and fast on-demand ambulance for delivery partners and their dependents: We partnered with Dial4242 Ambulance Services for this industry-first initiative, wherein delivery partners can reach out on the designated toll-free number to avail emergency ambulance assistance. In cases where calling may not be an option, delivery partners can tap the SOS button on their partner app for emergencies before, during or after a delivery. Further, the process will require no documentation and delivery partners would only need to verify their partner ID. The service has already been launched pan India, after an initial pilot in Bengaluru, Delhi NCR, Hyderabad, Mumbai, Pune and Kolkata. Delivery partners can also choose to avail the ambulance service for family members not covered under their insurance at a subsidized cost. The emergency ambulance services are in addition to existing benefits such as accident insurance and medical cover, personal loans, legal assistance, covid income support, income support during accident or illness recovery, bereavement leaves, no-questions asked period time off, and maternity cover among others.
3. Enhanced insurance and healthcare benefits: We remain committed to the safety and well-being of its delivery partners who play a vital role in delivering its services. During the year under review we facilitated the payout of a total of INR 310 million in claim amounts to our delivery partners. We have been providing insurance services to our delivery partners since 2015, and in Financial 2022-23 we have partnered with Reliance General Insurance to cover health insurance, personal accident and accidental death, and mobile phone damages. Along with hospitalization and OPD cover, Swiggy delivery partners receive designated sums with 96% of the claims getting settled within seven days. All women delivery partners and spouses of male delivery partners are also eligible for maternity cover.
4. Support for new restaurant partners through the Swiggy Launchpad initiative: As a move to encourage restaurants that are new to Swiggy to recognise online delivery as an incremental channel to kickstart their growth, we launched the 'Swiggy Launchpad' initiative that offers 0% commission for new restaurant partners for the first few months on our platform. With this, restaurant partners can create additional savings and potentially invest it back into their business to drive further growth. Swiggy Launchpad seeks to build a win-win relationship with the restaurant partner ecosystem. With 0% commission for the first few months of their operations, we hope that more restaurants, cloud kitchens and other food entrepreneurs feel confident about online food delivery as an additional avenue of growth and profitability, while also fostering long term partnerships with the platform.

## Textual information (3)

### Details regarding energy conservation

Conservation of energy: Sr. No. Particulars Actions 1 Steps taken or impact on conservation of energy Replaced conventional and Metal Halide lights with energy efficient LED light fixtures in office. 2 Steps taken by the company for utilizing alternate sources of energy including waste generated: The Company is in the process of identifying the feasible sources of alternate sources of energy. Waste management steps were taken by the Company by ensuring that the principle of reduce, reuse and recycle is followed by the organization. 3 Capital investment on energy conservation equipment: As the impact of measures taken for conservation and optimum utilization of energy are not quantitative, its impact on cost cannot be stated accurately.

## Textual information (4)

### Details regarding technology absorption

Technology absorption: Sr. No. Particulars Category 1 Efforts, in brief, made towards technology absorption: Nil 2 Benefits derived as a result of the above efforts, e.g., product improvement, cost reduction, product development, import substitution, etc. Nil 3 In case of imported technology (imported during the last 3 years reckoned from the beginning of the financial year), following information may be furnished: - a. Details of technology imported N.A. b. Year of import N.A. c. Whether the technology been fully absorbed N.A. d. If not fully absorbed, areas where absorption has not taken place, and the reasons therefore N.A. 4 The expenditure incurred on Research and Development N.A.

## Textual information (5)

### Details regarding foreign exchange earnings and outgo

Foreign Exchange Outflow/Inflow: Particulars Financial Year ended March 31, 2023 Financial Year ended March 31, 2022 Foreign Exchange Earning (Inflow) - - Foreign Exchange Expenditure (Outflow) 101,20,98,087 61,39,75,630

## Textual information (6)

### Disclosures in director's responsibility statement

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement: a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures; b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; d) the directors had prepared the annual accounts on a going concern basis; e) the Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## Textual information (7)

### Details of material changes and commitment occurred during period affecting financial position of company

There has been no material changes and commitments, which affect the financial position of the Company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

## Textual information (8)

### Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

None of the transactions with related parties fall under the scope of Section 188 (1) of the Companies Act 2013. The Board of Directors draw the attention to the standalone financial statements which set out the related party disclosure pursuant to Indian Accounting Standard 24 (INDAS 24). The transactions disclosed therein were in ordinary course of business and on arms's length basis.

## Textual information (9)

### Disclosure of statement on development and implementation of risk management policy [Text Block]

The Company has in place a Risk Management Policy. Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities.

## Textual information (10)

### **Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]**

As per Section 135 of the Company's Act, 2013, a Corporate Social Responsibility ('CSR') committee remained duly constituted. The Committee comprises of Mr. Sriharsha Majety and Mr. Laxmi Nandan Reddy Obul as its members. The primary function of the Committee is to assist the Board of Directors in formulating a CSR Policy and review the implementation and progress of the same from time to time. The CSR Policy intend to adopt the CSR activities mentioned in the Schedule VII of the Company's Act, 2013. Since, the Company does not have adequate profits during the three immediately preceding financial years and not required to spend any amount for this purpose. Accordingly, as per the provisions of the Companies Act, the expenditure towards CSR is not applicable to the Company.

## Textual information (11)

## Disclosure of financial summary or highlights [Text Block]

The standalone performance as per standalone financial statements is as under:

(Amount in Million)

Particulars	For the Year ended March 31, 2023	For the Year ended March 31, 2022
Net Sales /Income from Business Operations	46,533	35,571
Other Income	7,080	4,891
Total Income	53,613	40,462
Less: Total expenses including Depreciation	88,860	67,409
Profit/(Loss) after depreciation and other expenses	(35,247)	(26,947)
Less: Exceptional Items + Taxes	(2,329)	(10,734)
Net Profit/(Loss) after Tax	(37,576)	(37,681)
Other comprehensive income	(139)	(31)
Total comprehensive loss for the year, net of tax	(37,715)	(37,712)
Earnings per share (Basic and Diluted)*	(211)	(229)

\*(Amount in actual Rupees)

The consolidated performance as per consolidated financial statements is as under:

(Amount in Million)

Particulars	For the Year ended March 31, 2023	For the Year ended March 31, 2022
Net Sales /Income from Business Operations	82,646	57,049
Other Income	4,499	4,149

Total Income	87,145	61,198
Less: Total expenses including Depreciation	1,28,844	95,745
Profit/(Loss) after depreciation and other expenses	(41,699)	(34,547)
Less: Exceptional Items + Taxes	(93)	(1,732)
Less: Share in net loss of an associate	(1)	(10)
Net Profit/(Loss) after Tax	(41,793)	(36,289)
Other comprehensive income	(129)	(23)
Total comprehensive loss for the year, net of tax	(41,922)	(36,312)
Earnings per share (Basic and Diluted)*	(235)	(221)

\*(Amount in actual Rupees)

The Directors of the Company are taking all effective steps to increase the revenue and reduce the operating cost of the Company. Your directors are confident that the Company will grow and prosper in the coming years.

## Textual information (12)

### **Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]**

During the year under review, the Board of the Company remained duly constituted.

Keeping in view good governance practices and bringing diversity to the Board, during the financial year under review, the Company appointed three Independent Directors, Mr. Shailesh Haribhakti, Ms. Mallika Srinivasan and Mr. Sahil Barua.

Mr. Shailesh Haribhakti is a Chartered and Cost Accountant, an Internal Auditor and a Certified Financial Planner & Fraud Examiner. He is a Board Chairman, Audit Committee Chair and Independent Director at some of the country's most preeminent organizations. He is a well-known thought leader on the Indian Economy and Public Policy. He is an ExTech (Exponential Technologies), ESG (Environmental, Social, Governance) & IR (Integrated Reporting) Evangelist. He is also an author of 2 books - "The Digital Professional" and "Audit Renaissance". Mr. Haribhakti is highly passionate about the above and actively speaks about them at various forums.

Ms. Srinivasan is MA – Econometrics from Madras University and MBA from The Wharton School of the University of Pennsylvania. She is currently Chairman & Managing Director of Tafe – Tractors and Farm Equipment Limited, an Indian tractor major. Under her leadership, TAFE is established as quality mass tractor manufacturer and one of the most profitable tractor manufacturing company. Ms. Mallika has received multiple awards and recognitions including Global Corporate Leadership award by USIBC and Padma Shri in 2014 for her contribution to trade and industry. She is also chairman of Public Enterprise Selection Board, which is a cabinet appointment.

Mr. Barua is Co-founder and CEO of Delhivery, a fast growing logistics provider which is recently listed on BSE and NSE. He is B. Tech from NIT, Karnataka and Post Graduate Diploma in Management from IIM Bangalore. Prior to co-founding Delhivery, he was working with Bain and Co., USA as a Management Consultant.

As Additional Directors, Mr. Shailesh Haribhakti, Ms. Mallika Srinivasan and Mr. Sahil Barua hold office till the date of the ensuing Annual General Meeting of the Company and are eligible for being appointed as an Independent Director. The Company proposes the matter of appointment of all three Independent Directors for approval of shareholders at Annual General Meeting.

## Textual information (13)

### **Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]**

The Company has two wholly owned subsidiaries:

1. Scootsy Logistics Private Limited w.e.f. August 03, 2018.
2. Supr Infotech Solutions Private Limited w.e.f. September 27, 2019.

The Company has on associate company:

1. Loyal Hospitality Private Limited w.e.f. March 01, 2023

The details of financial performance of Subsidiary and Associate Company are furnished in Annexure I and attached to this report in Form AOC-1.

## Textual information (14)

### **Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]**

The Company has laid down adequate internal financial controls commensurate with the scale and size of the operation of the Company. The key internal financial controls have been documented, automated wherever possible and embedded in the respective business processes. These internal financial controls are periodically reviewed and monitored effectively.

The Company has in place adequate policies and procedures for ensuring the orderly and effective control of its business, including adherence to the Company's policies, safeguarding its assets, prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures. The Company has an adequate system of internal control commensurate with its size and nature of business. The Company believes that these systems provide a reasonable assurance in respect of providing financial and operational information, safeguarding of assets of the Company, adhering to the management policies besides ensuring compliance.

## Textual information (15)

### **Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [Text Block]**

Pursuant of Section 177 of the Companies Act, 2013, the requirement of constitution of Audit Committee is not applicable to the Company. The Company has adopted a Whistle-blower policy. Protected disclosures can be made by a Whistle-blower to the Company.

## Textual information (16)

### **Disclosure of details of establishment of vigil mechanism [Text Block]**

Pursuant of Section 177 of the Companies Act, 2013, the requirement of constitution of Audit Committee is not applicable to the Company. The Company has adopted a Whistle-blower policy. Protected disclosures can be made by a Whistle-blower to the Company.

## Textual information (17)

### Disclosures relating to employee stock option scheme explanatory [Text Block]

#### Details of Employee Stock Options

During the year under review, for administration ease and better management, ESOP Scheme 2015 will be kept operational for all grants going forward and no further options be granted from the ESOP Scheme 2021 and that outstanding/unissued options lying in the pool of ESOP Scheme 2015 will be transferred to ESOP 2021. The disclosure shall include the following details of all the Employee Stock Options Scheme(s) implemented from time to time:

Sr. No.	Particulars	Options details*
1.	Options granted	24,770
2.	Options vested	12,574
3.	Options exercised	0
4.	Total number of shares arising as a result of exercise of options	0
5.	Options lapsed (Vested cancelled + Unvested cancelled)	10,500
6.	Exercise price	Re. 1
7.	Variation in terms of options	None
8.	Money realised by exercise of options	Nil
9.	Total number of outstanding options in force	1,02,299

\*The number mentioned above total for 2 schemes, ESOP 2015 and ESOP 2021. The numbers are rounded off. As per the schemes approved, the options can be granted in fractions.

(j) Employee wise details of options granted to:

(i) Key Managerial Personnel (KMP): The options were granted to KMPs as per the relevant ESOP policies of the Company.

(ii) Any other employee who receives a grant of options in any one year of options amounting to five percent or more of total options granted during that year: Nil

(iii) Identified employees who were granted options, during any one year, equal to or exceeding one percent of the issued capital, excluding outstanding warrants and conversions, of the company at the time of grant: Nil

**[700500] Disclosures - Signatories of financial statements****Details of directors signing financial statements [Table]**

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	SRIHARSHA	LAKSHMI
Middle name of director		NANDAN REDDY
Last name of director	MAJETY	OBUL
Designation of director	Director	Director
Director identification number of director	06680073	06686145
Date of signing of financial statements by director	25/07/2023	25/07/2023

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

	01/04/2022 to 31/03/2023
Name of company secretary	SONAL BHANDARI
Permanent account number of company secretary	ANIPB4203H
Date of signing of financial statements by company secretary	25/07/2023
Name of chief financial officer	Rahul Bothra
Date of signing of financial statements by chief financial officer	25/07/2023

**[700400] Disclosures - Auditors report****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]
	01/04/2022 to 31/03/2023
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	Textual information (18) [See below]
Disclosure in auditors report relating to inventories	Textual information (19) [See below]
Disclosure in auditors report relating to loans	Textual information (20) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (21) [See below]
Disclosure in auditors report relating to deposits accepted	The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.
Disclosure in auditors report relating to maintenance of cost records	Textual information (22) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (23) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (24) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (25) [See below]
Disclosure in auditors report relating to managerial remuneration	Textual information (26) [See below]
Disclosure in auditors report relating to Nidhi Company	According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (27) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (28) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (29) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (30) [See below]

**Details regarding auditors [Table]**

..(1)

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

Auditors [Axis]	1
	<b>01/04/2022 to 31/03/2023</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	BSR & Associates LLP
Name of auditor signing report	SAGARKUMAR MAHESHLAL LULLA
Firms registration number of audit firm	116231W/W-100024
Membership number of auditor	137645
Address of auditors	Embassy Golf Links Business Park, Pebble Beach, B Block, 3rd Floor, Off Intermediate Ring Road, Bangaluru-560 071 India
Permanent account number of auditor or auditor's firm	AADFB6889R
SRN of form ADT-1	R82818360
Date of signing audit report by auditors	25/07/2023
Date of signing of balance sheet by auditors	25/07/2023

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

	<b>01/04/2022 to 31/03/2023</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (31) [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 (18)****Disclosure in auditors report relating to fixed assets**

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment. (B) The Company has maintained proper records showing full particulars of intangible assets. (i) (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and Equipment by which all property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No discrepancies were noticed on such verification. (c) The Company does not have any immovable property (other than immovable properties where the Company is the lessee and the leases agreements are duly executed in favour of the lessee). Accordingly, clause 3(i)(c) of the Order is not applicable. (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year. (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

**Textual information (19)****Disclosure in auditors report relating to inventories**

(a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were more than 10% of inventory. (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. As represented to us by the management, the Company is not required to file quarterly returns or statements with the banks.

## Textual information (20)

### Disclosure in auditors report relating to loans

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not provided any guarantee or security or granted any advances in the nature of loans, secured or unsecured to companies, firms, limited liability partnership or any other parties during the year. The Company has not made any investments in the firm and limited liability partnership. The Company has not granted any loans, secured or unsecured, to firms, limited liability partnership or other parties during the year. The Company has made investments in an associate and other parties during the year. The Company has given loans to its wholly owned subsidiaries in respect of which the requisite information are given below: (a) Based on the audit procedures carried on by us and as per the information and explanations given to us the Company has provided loans to its wholly owned subsidiaries as below: Particulars Loans (Rs in Millions) Aggregate amount of loan given during the year wholly owned subsidiaries 13,777 Balance outstanding as at balance sheet date wholly owned subsidiaries 13,777 (b) According to the information and explanations given to us and based on the audit procedures conducted by us, in our opinion the investments made and the terms and conditions of the grant of loans provided during the year are, prima facie, not prejudicial to the interest of the Company except that the terms and conditions of loans granted by the Company to an wholly owned subsidiary (aggregating to Rs. 2,110 million and balance outstanding as at balance sheet date Rs 2,110 million) may be construed as prejudicial to the Company's interest on account of the fact that the loans have been granted during the year and impaired at the end of the year considering the recoverability of the loans. (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans given, in our opinion the repayment of principal and the payment of interest has been stipulated, the repayment of principal is not due and payment of interest have been regular. Since, the management believes that the loans of Rs. 7,935 million are not recoverable, these loans have been provided for in the standalone financial statements of the Company. (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days in respect of loans given. Further, the Company has not given any advances in the nature of loans to any party during the year. (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan granted falling due during the year, which has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to same parties. Further, the Company has provided an extension for a further period of 3 years for the borrowings granted to wholly owned subsidiaries which have not fallen due during the year. (f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

## Textual information (21)

### Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 ("the Act"). In respect of the investments made and loan given by the Company, in our opinion the provisions of Section 186 of the Act have been complied with.

## Textual information (22)

### Disclosure in auditors report relating to maintenance of cost records

According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act for the products manufactured/services provided by company. Accordingly, clause 3(vi) of the Order is not applicable.

## Textual information (23)

### Disclosure in auditors report relating to statutory dues [Text Block]

(a) The Company does not have liability in respect of Service tax, Duty of excise, Sales tax and Value added tax during the year since effective 1 July 2017, these statutory dues has been subsumed into GST. According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion amounts deducted / accrued in the books of account in respect of undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees State Insurance, Income-Tax, Duty of Customs or Cess or other statutory dues have generally been regularly deposited with the appropriate authorities, though there have been slight delays in a few cases of provident fund and professional tax. According to the information and explanations given to us and on the basis of our examination of the records of the Company, no undisputed amounts payable in respect of Goods and Service Tax, Provident Fund, Employees State Insurance, Income-Tax, Duty of Customs or Cess or other statutory dues were in arrears as at 31 March 2023 for a period of more than six months from the date they became payable. (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, statutory dues relating to Goods and Service Tax which have not been deposited on account of any dispute are as follows: Name of the statute Nature of the dues Amount (Rs. millions) Period to which the amount relates Forum where dispute is pending Remarks, if any The Central Goods and Service Tax Act, 2017 Output liability on supplies Ineligible input tax availed 111.64 (11.06)\* July 2017 to July 2019 Oct 2017 to June 2019 Commission er (Appeals) \*Amount mentioned in parenthesis represent payments made under protest.

## Textual information (24)

### **Disclosure in auditors report relating to default in repayment of financial dues**

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company did not have any loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable to the Company. (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

## Textual information (25)

### **Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period**

(a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit. (b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government. (c) Establishment of vigil mechanism is not mandated for the Company. We have taken into consideration the whistle blower complaints received under the vigil mechanism established voluntarily by the Company during the year and shared with us while determining the nature, timing and extent of our audit procedures.

## Textual information (26)

### **Disclosure in auditors report relating to managerial remuneration**

With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act: In our opinion and according to the information and explanations given to us, the Company is not a public company. Accordingly, the provisions of Section 197 of the Act are not applicable to the Company. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

## Textual information (27)

### **Disclosure in auditors report relating to transactions with related parties**

The Company is a private limited company and accordingly the requirements as stipulated by the provisions of Section 177 of the Act are not applicable to the Company. In our opinion and according to the information and explanations given to us and on the basis of our examination of records of the Company, transactions with the related parties are in compliance with Section 188 of the Act where applicable and details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

## Textual information (28)

### **Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures**

(a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not applicable. (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any allotment of fully or partly convertible debentures during the year. In our opinion, in respect of the preferential allotment and private placement of equity shares made during the year, the Company has duly complied with the requirements of Section 42 and Section 62 of the Act. The equity shares have been issued for consideration other than cash.

## Textual information (29)

### **Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him**

In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.

## Textual information (30)

### **Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934**

(a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable. (b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

## Textual information (31)

### Disclosure in auditor's report explanatory [Text Block]

#### Independent Auditor's Report

To the Members of Bundl Technologies Private Limited Report on the Audit of the Standalone Financial Statements

#### Opinion

We have audited the standalone financial statements of Bundl Technologies Private Limited (the "Company") which comprise the standalone balance sheet as at 31 March 2023, and the standalone statement of profit and loss (including other comprehensive income), standalone statement of changes in equity and standalone statement of cash flows for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2023, and its loss and other comprehensive loss, changes in equity and its cash flows for the year ended on that date.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company 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 standalone 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 opinion on the standalone financial statements.

#### Other Information

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's directors' report but does not include the financial statements and auditor's report thereon.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The Company's Management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs, profit/ loss and other comprehensive loss, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 standalone 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 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 the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting in preparation of standalone financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company'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 standalone 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

## Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2 A. As required by Section 143(3) of the Act, we report that:

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c. The standalone balance sheet, the standalone statement of profit and loss (including other comprehensive income), the standalone statement of changes in equity and the standalone statement of cash flows dealt with by this Report are in agreement with the books of account.

d. In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.

e. On the basis of the written representations received from the directors as on 31 March 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2023 from being appointed as a director in terms of Section 164(2) of the Act.

f. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

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

a. The Company has disclosed the impact of pending litigations as at 31 March 2023 on its financial position in its standalone financial statements - Refer Note 33(b) to the standalone financial statements.

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

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

d (i) The management has represented that, to the best of its knowledge and belief, as disclosed in the Note 45 (iii) (A) to the standalone 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 Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(ii) The management has represented that, to the best of its knowledge and belief, as disclosed in the Note 45 (iii) (B) to the standalone financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(iii) Based on the 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 (i) and (ii) of Rule 11(e), as provided under (i) and (ii) above, contain any material misstatement.

e. The Company has neither declared nor paid any dividend during the year.

f. As proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable for the Company only with effect from 1 April 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is not applicable.

C. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, the Company is not a public company. Accordingly, the provisions of Section 197 of the Act are not applicable to the Company. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

For B S R & Associates LLP

Chartered Accountants

Firm's Registration No.:116231W/W-100024

Sagar M Lulla

Partner

Membership No.: 137645

Place: Bengaluru

Date: 25 July 2023

ICAI UDIN: 23137645BGZNOK7275

Annexure A to the Independent Auditor's Report on the Standalone Financial Statements of Bundl Technologies Private Limited for the year ended 31 March 2023

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of intangible assets.

(i) (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the

Company has a regular programme of physical verification of its Property, Plant and Equipment by which all property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No discrepancies were noticed on such verification.

(c) The Company does not have any immovable property (other than immovable properties where the Company is the lessee and the leases agreements are duly executed in favour of the lessee). Accordingly, clause 3(i)(c) of the Order is not applicable.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

(ii) (a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were more than 10% of inventory.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. As represented to us by the management, the Company is not required to file quarterly returns or statements with the banks.

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not provided any guarantee or security or granted any advances in the nature of loans, secured or unsecured to companies, firms, limited liability partnership or any other parties during the year. The Company has not made any investments in the firm and limited liability partnership. The Company has not granted any loans, secured or unsecured, to firms, limited liability partnership or other parties during the year. The Company has made investments in an associate and other parties during the year. The Company has given loans to its wholly owned subsidiaries in respect of which the requisite information are given below:

(a) Based on the audit procedures carried on by us and as per the information and explanations given to us the Company has provided loans to its wholly owned subsidiaries as below:

Particulars	Loans (Rs in Millions)
Aggregate amount of loan given during the year wholly owned subsidiaries	13,777
Balance outstanding as at balance sheet date wholly owned subsidiaries	13,777

(b) According to the information and explanations given to us and based on the audit procedures conducted by us, in our opinion the investments made and the terms and conditions of the grant of loans provided during the year are, prima facie, not prejudicial to the interest of the Company except that the terms and conditions of loans granted by the Company to an wholly owned subsidiary (aggregating to Rs. 2,110 million and balance outstanding as at balance sheet date Rs 2,110 million) may be construed as prejudicial to the Company's interest on account of the fact that the loans have been granted during the year and impaired at the end of the year considering the recoverability of the loans.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans given, in our opinion the repayment of principal and the payment of interest has been stipulated, the repayment of principal is not due and payment of interest have been regular. Since, the management believes that the loans of Rs. 7,935 million are not recoverable, these loans have been provided for in the standalone financial statements of the Company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no

overdue amount for more than ninety days in respect of loans given. Further, the Company has not given any advances in the nature of loans to any party during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan granted falling due during the year, which has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to same parties. Further, the Company has provided an extension for a further period of 3 years for the borrowings granted to wholly owned subsidiaries which have not fallen due during the year.

(f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

(iv) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 ("the Act"). In respect of the investments made and loan given by the Company, in our opinion the provisions of Section 186 of the Act have been complied with.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.

(vi) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act for the products manufactured/services provided by company. Accordingly, clause 3(vi) of the Order is not applicable.

(vii) (a) The Company does not have liability in respect of Service tax, Duty of excise, Sales tax and Value added tax during the year since effective 1 July 2017, these statutory dues has been subsumed into GST.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion amounts deducted / accrued in the books of account in respect of undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees State Insurance, Income-Tax, Duty of Customs or Cess or other statutory dues have generally been regularly deposited with the appropriate authorities, though there have been slight delays in a few cases of provident fund and professional tax.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, no undisputed amounts payable in respect of Goods and Service Tax, Provident Fund, Employees State Insurance, Income-Tax, Duty of Customs or Cess or other statutory dues were in arrears as at 31 March 2023 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, statutory dues relating to Goods and Service Tax which have not been deposited on account of any dispute are as follows:

Name of the statute	Nature of the dues	Amount (Rs. millions)	Period to which the amount relates	Forum where dispute is pending	Remarks, if any
The Central Goods and Service Tax Act, 2017	Output liability on supplies	111.64 (11.06)*	July 2017 to July 2019	Commission er (Appeals)	
	Ineligible input tax availed		Oct 2017 to June 2019		

\*Amount mentioned in parenthesis represent payments made under protest.

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company did not have any loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) According to the information and explanations given to us and on an overall examination of the standalone financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries and associate as defined under the Act.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries and associate company (as defined under the Act).

(x) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any allotment of fully or partly convertible debentures during the year. In our opinion, in respect of the preferential allotment and private placement of equity shares made during the year, the Company has duly complied with the requirements of Section 42 and Section 62 of the Act. The equity shares have been issued for consideration other than cash.

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) Establishment of vigil mechanism is not mandated for the Company. We have taken into consideration the whistle blower complaints received under the vigil mechanism established voluntarily by the Company during the year and shared with us while determining the nature, timing and extent of our audit procedures.

(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

(xiii) The Company is a private limited company and accordingly the requirements as stipulated by the provisions of Section 177 of the Act are not applicable to the Company. In our opinion and according to the information and explanations given to us and on the basis of our examination of records of the Company, transactions with the related parties are in compliance with Section 188 of the Act where applicable and details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

(xiv) (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports of the Company issued till date for the period under audit.

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.

(xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) The Company is not part of any group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016 as amended). Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

(xvii) The Company has incurred cash losses of Rs 30,965 Million in the current financial year and Rs 23,700 Million in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) The requirements as stipulated by the provisions of Section 135 are not applicable to the Company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

For B S R & Associates LLP

Chartered Accountants

Firm's Registration No.:116231W/W-100024

Sagar M Lulla

Partner

Membership No.: 137645

Place: Bengaluru

Date: 25 July 2023

ICAI UDIN: 23137645BGZNOK7275

Annexure B to the Independent Auditor's Report on the standalone financial statements of Bundl Technologies Private Limited for the year ended 31 March 2023

Report on the internal financial controls with reference to the aforesaid standalone financial statements under Clause (i) of Sub-section 3 of Section 143 of the Act

(Referred to in paragraph 2(A)(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

## Opinion

We have audited the internal financial controls with reference to financial statements of Bundl Technologies Private Limited ("the Company") as of 31 March 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at 31 March 2023, based on the internal financial controls with reference to financial statements 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 (the "Guidance Note").

## Management's and Board of Directors' Responsibilities for Internal Financial Controls

The Company's Management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

## Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and if such controls operated effectively in all material respects.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statements.

#### Meaning of Internal Financial Controls with Reference to Financial Statements

A company's internal financial controls with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to financial statements include 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 standalone 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 standalone financial statements.

#### Inherent Limitations of Internal Financial Controls with Reference to Financial Statements

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

For B S R & Associates LLP

Chartered Accountants

Firm's Registration No.:116231W/W-100024

Sagar M Lulla

Partner

Membership No.: 137645

Place: Bengaluru

Date: 25 July 2023

ICAI UDIN: 23137645BGZNOK7275

**[700700] Disclosures - Secretarial audit report**

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

	<b>01/04/2022 to 31/03/2023</b>
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

**[110000] Balance sheet**

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

	31/03/2023	31/03/2022	31/03/2021
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	(A) 2,589	3,821	5,432
Goodwill	3,258	109	
Other intangible assets	3,091	163	69
Non-current financial assets [Abstract]			
Non-current investments	16,865	12,800	
Loans, non-current	25,144	13,477	
Other non-current financial assets	178	208	
Total non-current financial assets	42,187	26,485	
Other non-current assets	(B) 1,539	(C) 1,229	
Total non-current assets	52,664	31,807	
Current assets [Abstract]			
Inventories	51	53	
Current financial assets [Abstract]			
Current investments	44,449	90,680	
Trade receivables, current	4,011	2,722	
Cash and cash equivalents	3,905	9,747	
Bank balance other than cash and cash equivalents	6	69	
Loans, current	0	0	
Other current financial assets	7,363	3,490	
Total current financial assets	59,734	106,708	
Other current assets	2,327	3,489	
Total current assets	62,112	110,250	
Total assets	114,776	142,057	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	(D) 155,652.000639	(E) 155,633.989504	8.951542
Other equity	-57,553	-29,639	
Total equity attributable to owners of parent	98,099	125,994.99	
Non controlling interest	0	0	
Total equity	98,099	125,994.99	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Other non-current financial liabilities	(F) 1,842	(G) 2,590	
Total non-current financial liabilities	1,842	2,590	
Provisions, non-current	359	251	
Total non-current liabilities	2,201	2,841	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	(H) 7,044	(I) 7,388.01	
Other current financial liabilities	(J) 4,821	(K) 3,681	
Total current financial liabilities	11,865	11,069.01	
Other current liabilities	(L) 1,865	(M) 1,617	
Provisions, current	746	535	
Total current liabilities	14,476	13,221.01	
Total liabilities	16,677	16,062.01	
Total equity and liabilities	114,776	142,057	

**Footnotes**

- (A) Property, plant and equipment : 869 Right-of-use assets : 1720  
 (B) Income tax assets : 1281 Other non-current assets : 258  
 (C) Income tax assets : 1002 Other non-current assets : 227  
 (D) Equity share capital : 27 Instruments entirely equity in nature : 155625  
 (E) Equity share capital : 9 Instruments entirely equity in nature : 155625  
 (F) Lease liabilities : 1842  
 (G) Lease liabilities : 2590  
 (H) Total outstanding dues to micro and small enterprises : 46 Total outstanding dues of creditors other than micro and small enterprises : 6998  
 (I) Total outstanding dues to micro and small enterprises : 33 Total outstanding dues of creditors other than micro and small enterprises : 7355 \*\* ADD:- SHARE CAPITAL ROUNDING OFF DIFFERENCE AMOUNT ADJUSTED : 0.01  
 (J) Lease liabilities : 330 Other financial liabilities : 4491  
 (K) Lease liabilities : 468 Other financial liabilities : 3213  
 (L) Contract liabilities : 350 Other current liabilities : 1515  
 (M) Contract liabilities : 227 Other current liabilities : 1390

**[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]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of profit and loss [Abstract]				
Earnings per share explanatory [TextBlock]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -211	[INR/shares] -229	[INR/shares] -211	[INR/shares] -229
Total basic earnings (loss) per share	[INR/shares] -211	[INR/shares] -229	[INR/shares] -211	[INR/shares] -229
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -211	[INR/shares] -229	[INR/shares] -211	[INR/shares] -229
Total diluted earnings (loss) per share	[INR/shares] -211	[INR/shares] -229	[INR/shares] -211	[INR/shares] -229

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	46,533	35,571
Other income	7,080	4,891
Total income	53,613	40,462
Expenses [Abstract]		
Cost of materials consumed	(A) 720	(B) 511
Purchases of stock-in-trade	0	6
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	14
Employee benefit expense	20,024	14,706
Finance costs	281	411
Depreciation, depletion and amortisation expense	1,277	1,214
Other expenses	66,558	50,547
Total expenses	88,860	67,409
Profit before exceptional items and tax	-35,247	-26,947
Exceptional items before tax	-2,329	-10,734
Total profit before tax	-37,576	-37,681
Tax expense [Abstract]		
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-37,576	-37,681
Total profit (loss) for period	-37,576	-37,681
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	-43	-31
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	(C) -96	(D) 0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-139	-31
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	-139	-31
Total comprehensive income	-37,715	-37,712
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	-139	-31
Total comprehensive income	-37,715	-37,712
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -211	[INR/shares] -229
Total basic earnings (loss) per share	[INR/shares] -211	[INR/shares] -229
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -211	[INR/shares] -229
Total diluted earnings (loss) per share	[INR/shares] -211	[INR/shares] -229

### Footnotes

(A) Inventory at the beginning of the year : 53 Add: Purchases of raw material : 718 Less: Inventory at the end of the year : -51

(B) Inventory at the beginning of the year : 50 Add: Purchases of raw material : 514 Less: Inventory at the end of the year : -53

(C) Changes in fair value of preference instruments carried at FVTOCI : -96

(D) Changes in fair value of preference instruments carried at FVTOCI : 0

**[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	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	Changes in fair value of preference instruments carried at FVTOCI	Changes in fair value of preference instruments carried at FVTOCI
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-96	0

**[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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	
Disclosure of notes on changes in equity [TextBlock]	Textual information (32) [See below]			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	-37,576	-37,681		-37,576
Total comprehensive income	-37,576	-37,681		-37,576
Other changes in equity [Abstract]				
Other additions to reserves	9,801	153,988		9,801
Deductions to reserves [Abstract]				
Other deductions to reserves	139	168,038		139
Total deductions to reserves	139	168,038		139
Total other changes in equity	9,662	-14,050		9,662
Total increase (decrease) in equity	-27,914	-51,731		-27,914
Other equity at end of period	-57,553	-29,639	22,092	-57,553

## 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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-37,681		-37,576	-37,681
Total comprehensive income	-37,681		-37,576	-37,681
Other changes in equity [Abstract]				
Other additions to reserves	153,988		9,801	153,988
Deductions to reserves [Abstract]				
Other deductions to reserves	168,038		139	168,038
Total deductions to reserves	168,038		139	168,038
Total other changes in equity	-14,050		9,662	-14,050
Total increase (decrease) in equity	-51,731		-27,914	-51,731
Other equity at end of period	-29,639	22,092	-57,553	-29,639

## 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]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		(A) 6,428	148,601	
Deductions to reserves [Abstract]				
Other deductions to reserves		0	163,815	
Total deductions to reserves		0	163,815	
Total other changes in equity		6,428	-15,214	
Total increase (decrease) in equity		6,428	-15,214	
Other equity at end of period	22,092	196,311	189,883	205,097

(A) Issue of share capital

## 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]			Remeasurements of defined benefit plans [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-37,576	-37,681		0
Total comprehensive income	-37,576	-37,681		0
Other changes in equity [Abstract]				
Other additions to reserves	0	534		
Deductions to reserves [Abstract]				
Other deductions to reserves	139	600		(A) 139
Total deductions to reserves	139	600		139
Total other changes in equity	-139	-66		-139
Total increase (decrease) in equity	-37,715	-37,747		-139
Other equity at end of period	-263,192	-225,477	-187,730	-6

(A) Re-measurement gain/ (loss) on defined benefit plans : -43 Changes in fair value of preference instruments carried at FVTOCI : -96

## Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Remeasurements of defined benefit plans [Member]		Other retained earning [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		-37,576	-37,681
Total comprehensive income	0		-37,576	-37,681
Other changes in equity [Abstract]				
Other additions to reserves			0	534
Deductions to reserves [Abstract]				
Other deductions to reserves	31		0	569
Total deductions to reserves	31		0	569
Total other changes in equity	-31		0	-35
Total increase (decrease) in equity	-31		-37,576	-37,716
Other equity at end of period	133	164	-263,186	-225,610

## Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other retained earning [Member]  31/03/2021	Other reserves [Member]		
		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		(A) 3,373	4,853	
Deductions to reserves [Abstract]				
Other deductions to reserves		0	3,623	
Total deductions to reserves		0	3,623	
Total other changes in equity		3,373	1,230	
Total increase (decrease) in equity		3,373	1,230	
Other equity at end of period	-187,894	9,328	5,955	4,725
Description of nature of other reserves		Share based payment reserve	Share based payment reserve	

**Footnotes**

(A) Share based payment expense

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

	01/04/2022 to 31/03/2023
Disclosure of notes on changes in equity [TextBlock]	Textual information (33) [See below]

## Textual information (32)

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

Other equity	(Rs. in Million)	
	As at	As at
March 31, 2023	March 31, 2022	
Securities premium		
Equity share premium		
At the beginning of the year	2,326	262
Addition during the year, on issue of shares	6,428	3
Addition during the year, on exercise of share options	-	2,061
	8,754	2,326
Preference share premium		
At the beginning of the year	1,87,557	2,04,835
Addition during the year, on issue of shares	-	1,38,099
Addition during the year, on conversion of CCCPS	-	8,438
Utilised for bonus issue during the year	-	-1,63,106
Share issue expense incurred during the year	-	-709
	1,87,557	1,87,557
	1,96,311	1,89,883
Share based payment reserve		

At the beginning of the year	5,955	4,725
Share based payment expense	3,342	4,375
Share based payment expense for subsidiary entity (Refer note 5)	31	478
Share option exercised	-	-2,061
Transfer to retained earning from share based payment reserve	-	-534
Effect of modification of equity settled share based payment to cash settled payment	-	-1,028
	9,328	5,955
<b>Retained earnings</b>		
At the beginning of the year	-2,25,477	-1,87,730
Loss for the year	-37,576	-37,681
Re-measurement gain/ (loss) on defined benefit plans	-43	-31
Changes in fair value of preference instruments carried at FVTOCI	-96	-
Transfer to retained earning from share based payment reserve	-	534
Effect of modification of equity settled share based payment to cash settled payment	-	-569
	-2,63,192	-2,25,477
Total other equity	-57,553	-29,639

Nature and purpose of reserves:

Securities premium

Securities premium represents the premium on issue of shares. The reserve can be utilised only for limited purpose such as issue of bonus shares, utilisation towards the share issue expenses etc. in accordance with the provisions of Companies Act, 2013.

#### Share based payment reserve

The employee stock options reserve represents the expenses recognised at fair value on the grant date, on the issue of ESOPs to employees of the Company and its subsidiary companies, under Bundl ESOP Plan 2015 and Bundl ESOP plan 2021.

#### Retained earnings

Retained earnings are the profits/(loss) that the Group has earned/incurred till date, less any transfers to other reserves, dividends or other distributions paid to shareholders. Retained earnings includes re-measurement loss / (gain) on defined benefit plans, net of taxes that will not be reclassified to standalone statement of profit and loss. Retained earnings is a free reserve available to the Company and eligible for distribution to shareholders, in case where it is having positive balance representing net earnings till date.

## Textual information (33)

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

Other equity	(Rs. in Million)	
	As at	As at
March 31, 2023	March 31, 2022	
Securities premium		
Equity share premium		
At the beginning of the year	2,326	262
Addition during the year, on issue of shares	6,428	3
Addition during the year, on exercise of share options	-	2,061
	8,754	2,326
Preference share premium		
At the beginning of the year	1,87,557	2,04,835
Addition during the year, on issue of shares	-	1,38,099
Addition during the year, on conversion of CCCPS	-	8,438
Utilised for bonus issue during the year	-	-1,63,106
Share issue expense incurred during the year	-	-709
	1,87,557	1,87,557
	1,96,311	1,89,883
Share based payment reserve		

At the beginning of the year	5,955	4,725
Share based payment expense	3,342	4,375
Share based payment expense for subsidiary entity (Refer note 5)	31	478
Share option exercised	-	-2,061
Transfer to retained earning from share based payment reserve	-	-534
Effect of modification of equity settled share based payment to cash settled payment	-	-1,028
	9,328	5,955
<b>Retained earnings</b>		
At the beginning of the year	-2,25,477	-1,87,730
Loss for the year	-37,576	-37,681
Re-measurement gain/ (loss) on defined benefit plans	-43	-31
Changes in fair value of preference instruments carried at FVTOCI	-96	-
Transfer to retained earning from share based payment reserve	-	534
Effect of modification of equity settled share based payment to cash settled payment	-	-569
	-2,63,192	-2,25,477
Total other equity	-57,553	-29,639

Nature and purpose of reserves:

Securities premium

Securities premium represents the premium on issue of shares. The reserve can be utilised only for limited purpose such as issue of bonus shares, utilisation towards the share issue expenses etc. in accordance with the provisions of Companies Act, 2013.

#### Share based payment reserve

The employee stock options reserve represents the expenses recognised at fair value on the grant date, on the issue of ESOPs to employees of the Company and its subsidiary companies, under Bundl ESOP Plan 2015 and Bundl ESOP plan 2021.

#### Retained earnings

Retained earnings are the profits/(loss) that the Group has earned/incurred till date, less any transfers to other reserves, dividends or other distributions paid to shareholders. Retained earnings includes re-measurement loss / (gain) on defined benefit plans, net of taxes that will not be reclassified to standalone statement of profit and loss. Retained earnings is a free reserve available to the Company and eligible for distribution to shareholders, in case where it is having positive balance representing net earnings till date.

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-37,576	-37,681	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	2	12	
Adjustments for decrease (increase) in trade receivables, current	-1,373	-1,438	
Adjustments for decrease (increase) in other current assets	1,068	-1,872	
Adjustments for other financial assets, current	-2,689	-1,513	
Adjustments for increase (decrease) in trade payables, current	-142	4,241	
Adjustments for increase (decrease) in other current liabilities	(A) 164	(B) 855	
Adjustments for depreciation and amortisation expense	1,277	1,214	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	(C) 2,329	(D) 10,734	
Adjustments for provisions, current	256	191	
Adjustments for other financial liabilities, current	1,142	725	
Adjustments for share-based payments	3,342	4,375	
Other adjustments to reconcile profit (loss)	(E) -2,567	(F) -2,782	
Total adjustments for reconcile profit (loss)	2,809	14,742	
Net cash flows from (used in) operations	-34,767	-22,939	
Interest paid	(G) 81	(H) 18	
Interest received	-3,539	-1,256	
Income taxes paid (refund)	246	516	
Net cash flows from (used in) operating activities	-38,633	-24,729	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	45	640	
Purchase of property, plant and equipment	204	1,197	
Interest received	2,391	369	
Other inflows (outflows) of cash	(I) 31,163	(J) -107,088	
Net cash flows from (used in) investing activities	33,395	-107,276	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	0	3	
Proceeds from issuing other equity instruments	(K) 0	(L) 139,055	
Repayments of borrowings	0	783	
Interest paid	0	19	
Other inflows (outflows) of cash	(M) -604	(N) -1,553	
Net cash flows from (used in) financing activities	-604	136,703	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-5,842	4,698	
Net increase (decrease) in cash and cash equivalents	-5,842	4,698	
Cash and cash equivalents cash flow statement at end of period	3,905	9,747	5,049

**Footnotes**

- (A) Other liabilities : 125 Contract liabilities : 39
- (B) Other liabilities : 677 Contract liabilities : 178
- (C) Impairment loss on property, plant and equipment : 93 Impairment loss on investment in subsidiary : 126 Impairment loss on deposits with related party : 2110
- (D) Impairment loss on property, plant and equipment : 0 Impairment loss on investment in subsidiary : 4909 Impairment loss on deposits with related party : 5825
- (E) Fair value gain on financial instruments at fair value through profit or loss (including profit on sale) : -2106 Interest income on financial assets carried at amortised cost : -22 Gain on termination of leases : -147 Advances/Deposits written off : 0 Allowances for doubtful debts : 290 Interest on borrowings : 0 Interest on lease liabilities : 264 Provision no longer required written back : -287 Profit on sale of investment in associate : 0 Profit on sale of business undertaking : -534 Loss/(profit) on disposal / write off of property, plant and equipment : -25
- (F) Fair value gain on financial instruments at fair value through profit or loss (including profit on sale) : -2548 Interest income on financial assets carried at amortised cost : -31 Gain on termination of leases : -245 Advances/Deposits written off : 7 Allowances for doubtful debts : 103 Interest on borrowings : 15 Interest on lease liabilities : 387 Provision no longer required written back : -27 Profit on sale of investment in associate : -455 Profit on sale of business undertaking : 0 Loss/(profit) on disposal / write off of property, plant and equipment : 12
- (G) Interest on Tax Refund : -81
- (H) Interest on Tax Refund : -18
- (I) Purchase of investments : -93560 Proceeds from sale/ maturity of investments : 138437 Investment in term deposits : 63 Investment in subsidiary : 0 Payments towards purchase of undertaking on slump sale (Refer note 42(b)) : 0 Investment in associate company : 0 Proceeds from sale of an associate company : 0 Deposits with related party : -13777
- (J) Purchase of investments : -210736 Proceeds from sale/ maturity of investments : 118881 Investment in term deposits : 1719 Investment in subsidiary : 1750 Payments towards purchase of undertaking on slump sale (Refer note 42(b)) : -221 Investment in associate company : -16 Proceeds from sale of an associate company : 837 Deposits with related party : -19302
- (K) Proceeds from issue of instruments entirely equity in nature : 0
- (L) Proceeds from issue of instruments entirely equity in nature : 139055
- (M) Payment of principal portion of lease liabilities : -340 Payment of interest portion of lease liabilities : -264 Share issue expenses : 0
- (N) Payment of principal portion of lease liabilities : -457 Payment of interest portion of lease liabilities : -387 Share issue expenses : -709

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

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

	<b>01/04/2022 to 31/03/2023</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (34) [See below]

## Textual information (34)

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

Bundl  
Technologies  
Private  
Limited

Notes to the  
standalone  
financial  
statements

#### 1 Company overview

Bundl Technologies Private Limited ("the Company" or "Swiggy") was incorporated on December 26, 2013 as a private limited company, with its registered office situated at Bengaluru. The Company is principally engaged in facilitating the food orders and delivery through its own application platform, subscription services to enable logistics and supply chain in the food e-commerce market. Effective August 2020 the Company is merely a technology platform provider where delivery partners can provide their delivery services to restaurant partners and consumers through the Swiggy platform.

The Company is also in the business of preparing food in its own kitchen and selling through the aforesaid platform and delivers daily needs like milk, bread and other items on a pre-subscription model basis to B2C customers and delivery of household items including groceries, fruits and vegetables in the B2C and B2B segment. Effective July, 2022, the company is also in the business of (i) dining out platform which enables customers to discover and make table reservation with respect to various restaurants, (ii) event organization and curation.

#### 2 Significant accounting policies

##### 2.1 Statement of compliance and basis of preparation

The Standalone Financial Statements of the Company comprises of the Standalone Statement of Assets and Liabilities as at March 31, 2023 and March 31, 2022 and the Standalone Statement of Profit and Loss (including Other Comprehensive Income), Standalone Statement of Changes in Equity and the Standalone Statement of Cash Flows for the years ended March 31, 2023 and March 31, 2022, Notes to the Standalone Financial Statements as at and for the years ended March 31, 2023 and March 31, 2022 (together referred to as 'Standalone Financial Statements').

These standalone financial statements have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time, under the historical cost convention on the accrual basis, except for certain financial instruments, defined benefit plans and share based payments which are measured at fair value or amortised cost at the end of each reporting period, as explained further in the accounting policies below. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The standalone financial statements are presented in Indian Rupee (Rs. ) which is the functional currency of the Company and all the values are rounded off to the nearest Million (INR 000,000) except when otherwise indicated.

The standalone financial statements are approved and authorised for issue in accordance with a resolution of Board of Directors on July 25, 2023.

The significant accounting policies used in preparation of these standalone financial statements have been discussed in the respective notes.

## 2.2 Business combination and goodwill

The cost of an acquisition is measured at the fair value of the assets transferred, equity instruments issued and liabilities incurred or assumed at the date of acquisition, which is the date on which control is transferred to the Company. The cost of acquisition also includes the fair value of any contingent consideration. Identifiable assets acquired, liabilities and contingent liabilities assumed in a business combination are measured initially at their fair value on the date of acquisition.

Purchase consideration paid in excess of the fair value of net assets acquired is recognised as goodwill. Where the fair value of identifiable assets and liabilities exceed the cost of acquisition, after reassessing the fair values of the net assets and contingent liabilities, the excess is recognised as capital reserve.

Transaction costs that the Company incurs in connection with a business combination such as finder's fees, legal fees, due diligence fees and other professional and consulting fees are expensed as incurred.

Goodwill is initially measured at cost, being the excess of the aggregate of the consideration transferred, over the net identifiable assets acquired and liabilities assumed. If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, the Company re-assesses whether it has correctly identified all of the assets acquired and all of the liabilities assumed and reviews the procedures used to measure the amounts to be recognised at the acquisition date. If the reassessment still results in an excess of the fair value of net assets acquired over the aggregate consideration transferred, then the gain is recognised in OCI and accumulated in equity as capital reserve. However, if there is no clear evidence of bargain purchase, the entity recognises the gain directly in equity as capital reserve, without routing the same through OCI.

After initial recognition, goodwill is measured at cost less any accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Company's cash-generating units that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are assigned to those units.

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods. Where goodwill has been allocated to a cash-generating unit and part of the operation within that unit is disposed of, the goodwill associated with the disposed operation is included in the carrying amount of the operation when determining the gain or loss on disposal. Goodwill disposed in these circumstances is measured based on the relative values of the disposed operation and the portion of the cash-generating unit retained. Goodwill is tested for impairment annually as at reporting date and when circumstances indicate that the carrying value may be impaired.

Business combinations have been accounted for using the acquisition method under the provisions of Ind AS 103, Business Combinations.

## 2.3 Use of estimates, assumptions and judgements

The preparation of the standalone financial statements in conformity with Ind AS requires the management to make estimates, judgements and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the standalone financial statements and the

reported amounts of revenues and expenses for the year reported. Actual results could differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods are affected.

Key source of estimation of uncertainty as at the date of standalone financial statements, which may cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year, is in respect of the following:

a Impairment of investment in subsidiaries:

Impairment exists when the carrying value of an asset or cash generating unit (“CGU”) exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm’s length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a discounted cash flow (“DCF”) model, and involves use of significant estimates and assumptions including turnover, earning multiples, growth rates and net margins used to calculate projected future cash flows, risk adjusted discounted rate, future economic and market conditions.

b Fair value measurement of financial instruments

When the fair value 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. The policy has been further explained under note 2.12.

c Defined benefit plans

The cost of the defined benefit gratuity plan and other post-employment benefits and the present value of the gratuity obligation is determined using actuarial valuation. 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. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each 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. The mortality rate is based on publicly available mortality tables. These mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates. The assumptions and models used for defined benefit plan are disclosed in note 31.

d Share-based payments

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 32.

e Useful lives of property, plant and equipment

The Company reviews the useful life of property, plant and equipment at the end of each reporting period. This reassessment may result in change in depreciation

expense in future periods.

f Taxes

The Company's tax jurisdiction is India. Significant judgments are involved in determining the provision for income taxes and tax credits including the amount expected to be paid or refunded. The Company reviews the carrying amount of deferred tax assets at the end of each reporting period. The policy for the same has been explained under note 2.20.

g Business combination

In accounting for business combinations, judgment is required whether Company has control over the entity acquired. Control is achieved when the Company 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 Company controls an investee if and only if the Company has:

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

Generally, there is a presumption that a majority of voting rights result in control. To support this presumption and when the Company has less than a majority of the voting or similar rights of an investee, the Company considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- The contractual arrangement with the other vote holders of the investee
- The Company's voting rights and potential voting rights
- The size of the Company's holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders.
- Right arising from other contractual arrangements.

h Leases

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. Identification of a lease requires significant judgment. The Company uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate.

The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend the lease if the Company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. In assessing whether the Company is reasonably certain to exercise an option to extend a lease, or not to exercise an option to terminate a lease, it considers all relevant facts and circumstances that create an economic incentive for the Company to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The Company revises the lease term if there is a change in the non-cancellable period of a lease.

The discount rate is generally based on the incremental borrowing rate to the lease being evaluated or for a portfolio of leases with similar characteristics.

i Impairment of goodwill

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired.

The impairment indicators, the estimation of expected future cash flows and the determination of the fair value of CGU (including Goodwill) require the Management to make significant judgements, estimates and assumptions concerning the

identification and validation of impairment indicators, fair value of assets, revenue growth rates and operating margins used to calculate projected future cash flows, relevant risk-adjusted discount rate, future economic and market conditions, etc.

j Provisions and contingent liabilities

The Company estimates the provisions that have present obligations as a result of past events and it is probable that outflow of resources will be required to settle the obligations. These provisions are reviewed at the end of each reporting period and are adjusted to reflect the current best estimates. The Company uses significant judgement to disclose contingent liabilities. Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. Contingent assets are neither recognised nor disclosed in the Standalone Financial Statements.

2.4 Current and Non-current classification

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

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is treated as current when it is:

- > Expected to be realised or intended to be sold or consumed in normal operating cycle
- > Held primarily for the purpose of trading
- > Expected to be realised within twelve months after the reporting period, or
- > 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:

- > It is expected to be settled in normal operating cycle
- > It is due to be settled within twelve months after the reporting period, or
- > There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The Company classifies all other liabilities as non-current.

2.5 Revenue recognition

The Company generates revenue mainly from providing online platform services to partner merchants (including restaurant merchants, grocery merchants and delivery partners), advertisement services, sale of food and traded goods, subscriptions and other platform services.

Revenue is recognised when control of goods and services is transferred to the customer upon the satisfaction of performance obligation under the contract at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

Where performance obligation is satisfied over time, Company recognizes revenue over the contract period. Where performance obligation is satisfied at a point in time, Company recognizes revenue when customer obtains control of promised goods and services in the contract. Revenue is measured net of taxes.

a. Order facilitation fee:

Company generates income from partner merchants for facilitating food/grocery ordering and delivery services through its technology platform.

Income generated from partner merchants, for use of its platform related services is recognised when the transaction is completed as per the terms of the arrangement with the respective partner merchants, being the point at which the Company has no remaining performance obligation.

The fulfilment of the order is the responsibility of partner merchants, accordingly, the gross order value is not recognised as revenue, only the order facilitation fee to which the Company is entitled is recognised as revenue.

b. Delivery Income:

Company earned delivery income by providing food/grocery delivery services. Such income was recorded by the Company on gross basis, as fulfilment of the food delivery order was responsibility of the Company. Delivery fee was recognised as revenue at the point of order fulfilment.

Effective August 2020, the Company is merely a technology platform provider connecting delivery partners with the Restaurant partners and the consumers and generates income from Lead generation only.

c. Advertisement revenue:

Advertisement revenue is generated from the sponsored listing fees paid by partner merchants and brands. Advertisement revenue is recognized when a consumer engages with the sponsored listing based on the number of clicks. There are certain contracts, where, in addition to the clicks, the Company sells online advertisements which is usually run over a contracted period of time. Revenue is presented on a gross basis in the amount billed to partner merchants as the Company controls the advertisement space.

d. Onboarding fees:

Partner merchants pay one-time non-refundable fees to join the Company's network. These are recognised on receipt or over a period of time in accordance with terms of agreement entered into with such relevant partner.

e. Event Income:

Company generates income from ticketing revenue, sponsorship and facilitation fee by organizing and curating events under different categories (music, comedy etc). Event Income is recognized on completion of the event.

f. Subscription fees:

Revenue from the subscription contracts is recognised over the subscription period on a systematic basis in accordance with the terms of agreement entered into with the customer.

g. Income from sale of food and traded goods:

Revenue from sale of food and traded goods are recognised when the performance obligations are satisfied i.e. when control of promised goods are transferred to the customer i.e. when the food or traded goods are delivered to the customer.

h. Discounts:

The Company provides various types of discounts to consumers to promote the transactions on our platform. If the Company identifies the transacting consumers as one of their customers for the services, the discount offered to the transacting consumers are considered as payment to customers and recorded as reduction of revenue on a transaction by transaction basis. The amount of discount in excess of the income earned from the transacting consumers is recorded as Advertising and marketing expenses.

When discounts are provided to transacting consumers where the Company is not responsible for services, the transacting consumers are not considered customers of the Company, and such discounts are recorded as Advertising and marketing expenses.

i. Contract balances:

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 2.12 b for initial recognition and subsequent measurement of financial assets.

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 Company transfers the related goods or services. Contract liabilities are recognised as revenue when the Company performs under the contract (i.e., transfers control of the related goods or services to the customer).

j. Other income:

Profit on sale of mutual funds and fair value impact on mark to mark contracts are recognised on transaction completion and or on reporting date as applicable. Interest income is recognised using the effective interest method or time-proportion method, based on rates implicit in the transaction. Dividend income is recognized when the Company's right to receive Dividend is established.

2.6 Property, plant and equipment

Plant and equipment is stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met, directly attributable cost of bringing the plant and equipment to its working condition for the intended use and cost of replacing part of the plant and equipment.

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost 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 Standalone Statement of Profit or Loss as incurred. The present value of the expected cost for the decommissioning of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

Gains or losses arising from derecognition of the assets are measured as the difference between the net disposal proceeds and the carrying amounts of the assets and are recognised in the Standalone Statement of Profit and Loss when the assets are derecognized.

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.

2.7 Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination are measured at fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses (if any) . While developing an intangible asset the expense incurred during research phase are charged to Standalone Statement of Profit and Loss in the period in which the expenditure is incurred while expenditure incurred during development phase are capitalized.

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

2.8 Depreciation and amortisation

Depreciation on property, plant and equipment and amortisation on intangible assets with finite useful lives is calculated on a straight-line basis over the useful lives of the assets estimated by the management.

The Company has used the following useful lives to provide depreciation on plant and equipment and amortisation of intangible assets:

Asset category	Useful lives estimated by the management
Plant and equipment*	5
Office equipment	5

Computer equipment	3
Furniture and fixtures*	5
Leasehold improvements	Lower of lease term or useful life
Computer software	5
Non-compete asset	3
Customer database/contracts*	3
Technology*	10
Trade mark*	5-15
Other intangible assets*	3-12

\* Based on an internal technical evaluation, management believes that the useful lives in the table above are realistic and reflect fair approximation of the period over which the assets are likely to be used. Hence, the useful lives for these assets is different from the useful lives as prescribed under part C of Schedule II of The Companies Act 2013.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at the end of each reporting period and adjusted prospectively, if appropriate.

Intangible assets with finite lives are assessed for impairment whenever there is an indication that the intangible asset may be impaired. 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. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are adjusted prospectively.

## 2.9 Impairment

### Impairment of financial assets:

The Company assesses at the end of each reporting period whether a financial asset or a group of financial assets is impaired. Ind AS 109 ('Financial instruments') requires expected credit losses to be measured through a loss allowance. The Company recognises lifetime expected losses for all contract assets and/or all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to the 12 month expected credit losses or at an amount equal to the lifetime expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

Non-financial assets including property, plant and equipment and intangible assets with finite life and intangible assets under development are evaluated for

recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the CGU to which the asset belongs.

If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the Standalone Statement of Profit and Loss. For assets excluding goodwill, 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.

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. In determining fair value less costs of disposal, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

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 Standalone Statement of Profit and Loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata

based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in statement of profit and loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

## 2.10 Leases

### Company as a lessee

The Company's lease assets primarily consist of leases for buildings. The Company assesses whether a contract contains a lease at the inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether: (i) the contract involves the use of an identified asset (ii) the Company has substantially all of the economic benefits from use of the asset through the period of the lease and (iii) the Company has the right to direct the use of the asset.

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

#### i) Right-of-use assets

The Company recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term or the estimated useful lives of the assets whichever is earlier.

If ownership of the leased asset transfers to the Company 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. Refer to the accounting policies in section 2.9 , Impairment of non-financial assets.

#### ii) Lease liabilities

At the commencement date of the lease, the Company 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 Company and payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date as 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 a 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 used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset. The Company's lease liabilities are included in financial liabilities.

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

The Company's applies the short-term lease exemption (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of assets that are considered to be low value. Lease payments on short term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

Company as a lessor

Leases in which the Company does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising is accounted for on a straight-line basis over the lease terms and is included in revenue in the Standalone Statement of Profit or Loss due to its operating nature. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

2.11 Investments in subsidiary and associate

Investments in subsidiary and associate are classified as non-current investments. The Company has availed the option available in Ind AS 27 to carry its investment in subsidiary and associate at cost. Impairment recognized, if any, is reduced from the carrying value. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the standalone statement of profit and loss.

2.12 Financial instruments

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 and liabilities are recognised when the Company becomes a party to the contract that gives rise to financial assets and liabilities. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability.

a Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

b Financial assets

Financial assets are recognised when the Company becomes a party to the contractual provisions of the instrument.  
Initial recognition and measurement  
On initial recognition, a financial asset is recognised at fair value. In case of

Financial assets which are recognised at fair value through profit and loss (FVTPL), its transaction cost is recognised in the statement of profit and loss. In other cases, the transaction cost is attributed to the acquisition value of the financial asset.

Financial assets are subsequent classified and measured at:

- Amortised cost
- Fair value through profit and loss (FVTPL)
- Fair value through other comprehensive income (FVOCI)

Financial assets are not reclassified subsequent to their recognition, except during the period the Company changes its business model for managing financial assets.

Financial assets at amortised cost (debt instruments)

The 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.

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. This category generally applies to trade and other receivables.

Financial assets at FVTPL (Debt instrument)

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

In addition, the Company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition

inconsistency (referred to as 'accounting mismatch').

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of Profit and Loss.

Financial assets at FVOCI (Debt instrument)

A debt instrument is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL:

- a) The asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and
- b) Contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding

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

Upon initial recognition, the Company 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 AS103 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. Equity instruments designated at fair value through OCI are not subject to impairment assessment.

**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 balance sheet) when: • The rights to receive cash flows from the asset have expired, or • The Company 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 Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset. When the Company 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 Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company 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 Company has retained.

## c Financial liabilities

**Initial recognition and measurement**

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss or at amortised cost (loans and borrowings, payables), 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 Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts .

**Subsequent measurement**

The measurement of financial liabilities depends on their classification, as described below:

**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. 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, 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/ loss are not subsequently transferred to Profit and Loss. However, the Company 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 or loss. The Company has not designated any financial liability as at fair value through profit and loss.

#### Loans and borrowings

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.

#### Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

#### d Offsetting of financial instruments

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

#### 2.13 Fair value measurement

In determining the fair value of its financial instruments, the Company uses following hierarchy and assumptions that are based on market conditions and risks existing at each reporting date.

All assets and liabilities for which fair value is measured or disclosed in the Standalone Financial Information 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:

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

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

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 Standalone Financial Information on a recurring basis, the Company 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.

#### 2.14 Inventories

Inventory is stated at the lower of cost and net realisable value. Cost of inventories comprise of all cost of purchase and other cost incurred in bringing the inventories to their present location and condition. Cost is determined using weighted average method. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

#### 2.15 Borrowing cost

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs

2.16 Share issue expenses

Share issue expenses eligible to be capitalised are adjusted with securities premium.

2.17 Foreign currency:

Transactions in foreign currencies are initially recorded by the Company at their respective functional currency spot rates, at the date the transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date. Exchange differences arising on settlement or translation of monetary items are recognised as income or expenses in the period in which they arise.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions.

2.18 Share based payments

The Company measures compensation cost relating to employee stock options plans using the fair valuation method in accordance with Ind AS 102, Share-Based Payment. Compensation expense is amortized over the vesting period as per graded vesting method. The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model. That cost is recognised, together with a corresponding increase in employee stock options reserves in other equity, over the period in which the performance and/or service conditions are fulfilled in employee benefits expense. 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 of equity instruments that will ultimately vest.

When an award is cancelled by the Company or by the counterparty, any remaining element of the fair value of the award is expensed immediately through the Statement of Profit and Loss.

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

2.19 Employee benefits

Employee benefits consists of Salaries, wages, bonus, contribution to provident and other funds, share bases payment expense and staff welfare expense.

Defined contribution plans

The Company's contributions to defined contribution plans (provident fund) are recognized in Standalone Statement of Profit and Loss when the employee renders related service.

## Defined benefit plans

Gratuity, which is a defined benefit plan, is accrued based on an independent actuarial valuation, which is carried out based on project unit credit method as at the balance sheet date. The Company recognizes the net obligation of a defined benefit plan in its Standalone Balance Sheet as liability. Actuarial gains and losses through re-measurements of the net defined benefit liability/ (asset) are recognized in other comprehensive income. In accordance with Ind AS, re-measurement gains and losses on defined benefit plans recognised in OCI are not to be subsequently reclassified to the Statement of Profit and Loss. As required under Ind AS compliant Schedule III, the Company transfers it immediately to "surplus/(deficit) in the statement of profit and loss under other equity.

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation as an expense in the Standalone Statement of Profit and Loss:

- Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and
- Net interest expense or income.

## Short-term employee benefits

Short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. Compensated absences, which are expected to be utilised within the next 12 months, are treated as short-term employee benefits. The Company 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.

## Long-term employee benefits

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employees render the related services are treated as long-term employee benefits for measurement purpose. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year end, less the fair value of the plan assets out of which the obligations are expected to be settled. Actuarial gains/losses are immediately taken to the Standalone Statement of Profit and Loss and are not deferred.

The Company presents the entire compensated absences balance as a current liability in the Standalone Financial Information, since it does not have an unconditional right to defer its settlement for twelve months after the reporting date.

## 2.20 Taxes on income

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year. Current and deferred tax are recognised in the Standalone Statement of Profit and Loss, except when they relate to items that are recognised in other comprehensive income or directly in other equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity, respectively.

### 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 that period. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted as at the balance sheet date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in OCI or in equity).

## Deferred income tax

Deferred income tax is recognised using the balance sheet approach, deferred tax is recognized on temporary differences at the balance sheet date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes, 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 profit or loss at the time of the transaction.

Deferred income tax assets are recognized for all deductible temporary differences, carry forward of unused tax credits and unused tax losses, to the extent that 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 balance sheet 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 year 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 balance sheet date.

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax for the year. The deferred tax asset is recognised for MAT credit available only to the extent that it is probable that the concerned company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset, it is created by way of credit to the statement of profit and loss and shown as part of deferred tax asset. The company reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent that it is no longer probable that it will pay normal tax during the specified period.

### 2.21 Provision (other than employee benefits) and contingent liabilities

A provision is recognized when Company has a present obligation (legal or constructive) as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made of the amount of the obligation. If the effect of time value of money is material, provision is discounted using a current pre-tax rate that reflects, when 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.

Provisions for onerous contracts, i.e. contracts where the expected unavoidable costs of meeting obligations under a contract exceed the economic benefits expected to be received, are recognized when it is probable that an outflow of resources embodying economic benefits will be required to settle a present obligation as a result of an obligating event, based on a reliable estimate of such obligation.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the Standalone Financial Information.

### 2.22 Earnings/(loss) per share

Basic earnings/(loss) per share is computed by dividing the profit/(loss) after tax attributable to the equity holders of the Company by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is computed by dividing the profit/(loss) after tax as adjusted for dividend, interest (net of any attributable taxes) other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share or increase the net loss per share. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. Dilutive potential equity shares are determined independently for each period presented. The Company did not have any potentially dilutive securities in any of the years presented.

## 2.23 Segment reporting

Operating segment are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Chief Executive Officer has been identified as the chief decision maker.

The Company identifies primary segments based on the dominant source, nature of risks and returns and the internal organization and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the chief decision maker in deciding how to allocate resources and in assessing performance, the analysis of geographical segments is based on the areas in which major operating divisions of the Company operate.

The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to the segments on the basis of their relationship to the operating activities of the segment.

Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors.

Revenue, expenses, assets and liabilities which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue / expenses / assets / liabilities".

## 2.24 Standalone statement of cash flow

Cash flows are reported using the indirect method, whereby profit/(loss) for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated. For the purpose of Standalone Statement of Cash Flows, cash and cash equivalents comprise the total of current portion of cash and cash equivalents as disclosed in cash and cash equivalent schedule.

## 2.25 Recent accounting pronouncements

The Ministry of Corporate Affairs (MCA) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 31, 2023, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2023, applicable from April 1st, 2023, below are the amendments which are relevant to the Company. Based on preliminary assessment, the Company does not expect these amendments to have any significant impact on its Standalone Financial Statements. The Company has not early adopted any other standard or amendment that has been issued but is not yet effective.

Ind AS 1, Presentation of Financial Statements – This amendment requires the entities to disclose their material accounting policies rather than their significant accounting policies.

Ind AS 8, Accounting Policies, Changes in Accounting Estimates and Errors – This amendment has introduced a definition of 'accounting estimates' and included amendments to Ind AS 8 to help entities distinguish changes in accounting policies from changes in accounting estimates.

Ind AS 12, Income Taxes – This amendment has narrowed the scope of the initial recognition exemption so that it does not apply to transactions that give rise to equal and offsetting temporary differences.

#### Employee Stock Option Plan (ESOP)

The Company has two ESOP schemes namely Bundl ESOP Plan 2015 and Bundl ESOP plan 2021.

The Bundl ESOP Plan 2015 had been approved by the Board of Directors of the Company at their meeting held on May 26, 2015 and the shareholders of the Company by way of Ordinary resolution passed at their Extra Ordinary General meeting held on June 14, 2015 for granting of aggregate 17,650 options which were amended from time to time basis vide resolutions passed at the General meetings and further increased to 1,04,669 options vide resolution passed at the Extraordinary General Meeting held on March 31, 2023. These options would vest generally over 4 years from the date of grant based on the vesting conditions as per letter of grant executed between the Company and the employee of the Company. Option vested can be executed at the time of liquidity event as per the provisions outlined in the Bundl ESOP plan 2015. Each option when exercised would be converted into fourteen hundred and one fully paid-up equity share of INR1 each of the Company but not exceeding 14,66,40,708 resultant equity shares.

The Bundl ESOP Plan 2021 had been approved by the Board of Directors of the Company at their meeting held on August 06, 2021 and the shareholders of the Company by way of Ordinary resolution passed at their Extra Ordinary General meeting held on August 10, 2021 for granting of aggregate 25,370 options which were amended from time to time basis vide resolutions passed at the General meetings and increased to 26,399 options.

Further, shareholders of the Company vide resolution passed at the Extraordinary General Meeting held on March 31, 2023 had approved for "no further grants under ESOP scheme 2021 and the transfer of unissued options being a total of 1651 options lying in the ESOP scheme 2021 be transferred to ESOP scheme 2015 and any grants that return to the Bundl ESOP plan 2021 hereafter on account of lapse or surrender of options automatically be credited to the Bundl ESOP plan 2015." Post approval from the shareholders the unissued options lying in pool of ESOP 2021 were transferred to ESOP 2015 resulting into 24,748 options as on March 31, 2023. Each option when exercised would be converted into fourteen hundred and one fully paid-up equity share of INR 1 each of the Company but not exceeding 3,46,72,509 resultant equity shares.

\*During the previous year ,the Company had issued bonus shares in the ratio of 1400:1 to all the existing shareholders whose names appear in the register of

members of the Company as on Dec 31, 2021. Hence each option granted under the above schemes would

be eligible for 1,401 equity shares. Also for the options granted on or after the bonus issues exercise price has been fixed as Rs. 1,401/-.

The following table summarises the movement in stock option granted and weighted average exercise price (WAEP) during the year:

Bundl ESOP 2015 Plan		( in Million)	
Particulars	As at March 31, 2023	As at March 31, 2022	
Outstanding at the beginning of the year	68,897	56,726	
Granted	18,322	27,995	
Exercised	-	-4,955	
Forfeited, expired and surrendered	-9,696	-10,869	
Outstanding at the end of the year	77,523	68,897	
Exercisable at the end of the year	43,322	34,276	
Bundl ESOP 2021 Plan		( in Million)	
Particulars	As at March 31, 2023	As at March 31, 2022	
Outstanding at the beginning of the year	19,132	-	
Granted	6,448	19,955	
Exercised	-	-	
Forfeited, expired and surrendered	-804	-823	
Outstanding at the end of the year	24,776	19,132	
Exercisable at the end of the year	1,987	-	

The aforesaid Bundl ESOP plans carry a weighted average price of INR 1, for all of the above category for all the period.

Details of weighted average remaining contractual life and range of exercise prices for the options outstanding at the reporting date:

Particulars	No of options	No of equity shares arising out of options	Range of exercise price	Remaining life
(years)*				
March 31, 2023				
Bundl ESOP 2015 Plan	77,523	10,86,09,723	1-1401	83
Bundl ESOP 2021 Plan	24,776	3,47,11,176	1-1401	83
March 31, 2022				
Bundl ESOP 2015 Plan	68,897	9,65,24,697	1-1401	83
Bundl ESOP 2021 Plan	19,132	2,68,03,932	1-1401	83

\*Weighted average remaining contractual life in years.

The group has used Black Scholes Option Pricing Model. The following table list the inputs to the models used for Budl ESOP 2015 plan & Bundl ESOP 2021 plan:

Particulars	Year ended March 31, 2023

Particulars	Year ended March 31, 2022			
	Jan 03, 2023 to	Oct 01, 2022 to	July 01, 2022 to	Apr 01, 2022 to
Risk free interest rate		7.22%	7.20%	7.11% 6.15%
Expected life of options granted		5.01	5.01	5.01 5.01
Expected volatility (weighted average)		55.24%	53.31%	50.47% 46.29%
Dividend Yield (%)		-	-	- -
Fair value of the option		1,99,137	2,28,908	2,28,908 2,27,880
Exercise price		1-1401	1-1401	1-1401 1-1401
Particulars	Year ended March 31, 2022			
	Jan 03, 2022 to	Oct 01, 2021 to	July 01, 2021 to	Apr 01, 2021 to
Risk free interest rate		5.95%	5.62%	5.66% 5.47%
Expected life of options granted		5.01	5.01	4.73 4.48
Expected volatility (weighted average)		43.82%	39.33%	39.21% 39.23%
Dividend Yield (%)		-	-	- -
Fair value of the option		2,32,566	2,32,563	2,23,905 2,11,741
Exercise price		1,401	1	1 1

The expected life of stock options is based on historical data and current expectations and is not necessarily indicative of exercise patterns that may occur. The expected volatility reflects assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may also not necessarily be the actual outcome.

During the previous year ended March 31, 2022, the Company had launched Swiggy Liquidity Program ("SLP" or "Program") to provide liquidity to its eligible employees subject to certain conditions. As per the program the liquidity is being carried out in two rounds i.e. during July, 22 and July, 23. Liquidity price would be fair market value (FMV) at the time of liquidity, facilitated by the Company preferably through a secondary market sale or internal company financed liquidity event. The liquidity event was considered as a modification, considering appropriate assumptions and the fair value on the date of modification of Rs. 1,596 Million was recognized as financial liability with a corresponding adjustment to equity during the year ended March 31, 2022.

During the current year ended March 31, 2023, the Company had facilitated the first round of liquidity during July, 2022 for the eligible employees, accordingly a cost of Rs. 641 Million (March 31, 2022:Rs. 48 Million) for 3,363 options pertaining to first round of liquidity scheme and Rs. 1,201 Million (March 31, 2022:Rs. 227 Million) for 7,299 options pertaining to second round of liquidity scheme has been recognised in the financial statements.

## Capital management

For the purpose of Company's capital management, capital includes subscribed capital (equity and preference), securities premium, all other equity reserves attributable to the owners of the Company and Debt from the financial institutions. The Primary objective of the Company's capital management is to safe guard the Company's ability to continue as a going concern in order to finance the sustained growth in the business and to protect the shareholders value.

The Company is predominantly equity financed, which is evident from the capital structure below. The Company determines the capital requirement based on annual operating plans and long-term and other strategic investment plans. The funding requirements are met through equity and operating cash flows generated. The Company is not subject to any externally imposed capital requirements.

The capital structure and key performance indicators of the Company as at year end is as follows:

(Rs. in  
Million)

Particulars		As at	As at
March 31, 2023	March 31, 2022		
I	Debt to equity position:		
A	Total equity attributable to the shareholders of the Company	98,099	1,25,995
B	Borrowings:		
	Non-current borrowings	-	-
	Current borrowings	-	-
	Total borrowings	-	-
C	Total capital (A+B)	98,099	1,25,995
D	Debt to equity ratio (%) (B/A)	0%	0%
E	Total borrowings as a % of total capital (B/C)	0%	0%
F	Total equity as a % of total capital (A/C)	100%	100%
II	Cash position:		
	Cash and cash equivalents	3,905	9,747

Other balances with banks	4,498	1,898
Investment in money market instruments	50,830	1,03,106
	59,233	1,14,751

40 Corporate Social Responsibility ('CSR') activity

As per Section 135 of The Company's Act, 2013, a Corporate Social Responsibility ('CSR') committee has been formed by Company. The primary function of the Committee is to assist the Board of Directors in formulating a CSR policy and review the implementation and progress of the same from time to time. The CSR policy intend to adopt the CSR activities mentioned in the Schedule VII of the Company's Act, 2013. The Company has incurred losses during the three immediately preceding financial years and accordingly, is not required to spend any amount for CSR purpose.

41 Compliance with FDI regulation:

The Company is not owned and

is not controlled by resident Indian citizens. The Company has received foreign direct investment ("FDI") up to ~85% of its paid-up share capital and resident Indian citizens do not have the ability to appoint and remove the majority of the Company's board of directors. Accordingly, the Company is required to comply with regulations

applicable to  
Foreign Direct  
Investments.

FDI is governed by (collectively, "Exchange Control Regulations") (a) the Foreign Exchange Management Act, 1999 (including the rules and regulations made thereunder) ("FEMA"), (b) Foreign Exchange Management (Non-debt Instruments) Rules, 2019 (Notification No. S.O. 3732(E) dated October 17, 2019) as amended from time to time ("NDI Rules") , and (c) the consolidated FDI policy effective from August 28, 2017 and issued by the Department of Industrial Policy and Promotion, Ministry of Commerce and Industry ("DIPP"), as amended and restated from time to time including through various 'Press Notes' ("FDI Policy").

The Company has evaluated the guidance above and has obtained a legal opinion from the external legal counsel to conclude that the Company conducts its businesses under various categories namely 'sale of services through e-commerce' and 'sale of goods through

e-commerce' amongst others. Accordingly the conditions enumerated in Press Note No. 2 (2018 Series) dated December 26, 2018 ("PN2") read with Notification No. FEMA. 20(R) (6)/2019-RB dated January 31, 2019 and Press Note No. 3 (2016 Series) dated March 29, 2016 ("PN3") are not applicable to the Company whilst undertaking business under the 'sale of services through e-commerce' category. Accordingly, the Company has not determined any possible exposure on account of compliance with conditions enumerated under PN2 and PN3. In relation to the business activities relating to 'sale of goods through e-commerce', the Company duly complies with the conditions set

forth under the  
FDI Policy  
including PN2.

42 Acquisition of  
businesses

(a) Acquisition of  
Dineout

On July 01, 2022, the Company has acquired restaurant technology and dining out platform 'Dineout' as a going concern on a slump exchange basis from Times Internet Limited for a purchase consideration of Rs. 6,446 Mn. in exchange of 18,011,135 fully paid up equity shares of the Company pursuant to the Business Transfer Agreement ('BTA') dated May 12, 2022.

Dineout is engaged in providing the following services: (i) discovery and table reservation with respect to various restaurants; (ii) event organization and curation; (iii) software and marketing solutions to various restaurants on a B2B basis. The Company has acquired dineout as it enlarges the restaurants relationships and enables customer to access dining and event services through

the existing application platform.

From the date of acquisition, acquired business has contributed Rs. 775 Million of revenue and Rs. 1,755 Million to the loss from operations of the Company. If the combination had taken place at the beginning of the year, revenue from operations would have been Rs. 46,803 Million and the loss for the year would have been Rs. 37,818 Million.

The goodwill of Rs. 3,148 Million comprises the value of synergies arising from the acquisition. None of the goodwill recognised is expected to be deductible for income tax purposes. Intangible assets recognised are eligible for deduction for Income tax purposes.

The purchase price has been allocated based on the Management's estimates and independent appraisal of fair value.

The fair value of identifiable assets and liabilities of

Dineout  
business as at

the date of acquisition were as follows :

Particulars	(Rs. in Million)
Particulars	Fair value recognised on acquisition
Assets acquired	
Property, Plant and Equipment	3
Trade receivables	206
Cash and cash equivalents	6
Other assets	5
Total assets acquired	220
Liabilities Assumed	
Trade Payables	91
Contract liabilities	84
Provision	20
Employee payable	53
Total Liabilities	248

Total Identifiable net assets at fair value	-28
Fair value of identified intangible assets	
Trademark	1,696
Customer Database	755
Technology	786
Restaurant Relationships	88
Total identifiable net assets at fair value	3,325
Goodwill arising on acquisition	3,149
Total purchase consideration	6,446

The Company has issued 18,011,135 equity shares of the Company (face value of Rs. 1 each) as a purchase consideration for acquisition of the undertaking. The fair value of the share is calculated with reference to the valuation of the shares of the company as at the date of acquisition, which was Rs. 357.87 each. The fair value of the consideration given is therefore Rs. 6,446 Million.

(b) Acquisition of Shandaar Foods Private Limited during the year ended March 31, 2022

On 2 November 2021, the Group has purchased Shandaar Foods Private Limited ("SFPL") as a going concern on a slump sale, for a total consideration of INR 221 Million. SFPL is engaged in manufacturing of food products and operates several centralized cloud kitchens across Hyderabad and Bengaluru. The investment was carried out through a business transfer agreement and the entire consideration was paid during November 2021. Refer below for the purchase price allocation on the date of acquisition. The pro-forma effects of this acquisition on the Group's financial statements are not material.

The purchase price has been allocated based on the Management's estimates and independent appraisal of fair value as follows:

(Rs. in Million)

Fair value

Particulars	recognised on acquisition
Assets acquired	
Property, Plant and Equipment	4
Trade receivables	2
Inventories	1
Total assets acquired	7
Liabilities Assumed	
Trade Payables	-32
Franchisee liabilities	
Total Liabilities	-32
Identifiable net assets at fair value	-25
Fair value of intangible assets identified	
Trademark	85
Non-Compete	14
Technology	38
Total identifiable net assets at fair value	112

	Goodwill arising on acquisition	109
	Total purchase consideration	221
(b)	Acquisition of Shandaar Foods Private Limited during the year ended March 31, 2022 (contd..)	
	The Goodwill pertaining to Shandaar Foods Private Limited ("SFPL") amounting toRs. 109 Million as at March 31, 2023 is tested for impairment at the CGU level.	
	The recoverable amount of CGU has been determined based on value in use. Value-in-use has been determined based on discounted future cash flows, after considering current economic conditions and trends, estimated future operating results, growth rates and anticipated future economic conditions.	
	As at March 31, 2023, the estimated cashflows for a period of 5 years were developed using internal forecasts, with a pre-tax discount rate of 18 %. The management believes that any reasonable possible change in	

the key  
assumptions  
would not cause  
the carrying  
amount to exceed  
the recoverable

amount of the cash generating unit.

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Other notes

(i) Subsequent to the year end on July 12, 2023, the Company has entered into a definitive agreement to acquire 100% stake in Lynks Logistics Limited subject to closing conditions. The Lynks Logistics Limited is in the business of FMCG retail distribution.

(ii) The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the company towards Provident Fund and Gratuity. The Ministry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on November 13, 2020, and has invited suggestions from stakeholders which are under active consideration by the Ministry. The Company will assess the impact and its evaluation once the subject rules are notified and will give appropriate impact in its financial statements in the period in which the Code becomes effective and the

related rules to

determine the financial impact are published.

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## Ratios

The ratios for the years ended March 31, 2023 and March 31, 2022 are as follows:

	Ratios	Numerator	Denominator	As at	As at	Variance	Reason for change
March 31, 2023	March 31, 2022	(in %)					
	Current ratio	Current assets	Current liabilities	4.29	8.34	-49%	Due to maturity/sale of current investment during the year
	Debt Service Coverage Ratio	Net operating income	Debt service	-58.82	-18.36	220%	Due to Increase in net operating losses for the year and decrease in debt amount.
	Debt equity ratio	Total debt*	Shareholder's equity	0.02	0.02	-9%	Refer Note 44.1
	Return on Equity Ratio	Net income	Average shareholder's equity	-33.50%	-36.40%	-8%	Refer Note 44.1
	Inventory turnover Ratio	Cost of goods sold	Average inventory	13.85	9.92	40%	Due to increase in purchase made during the year
	Trade Receivables turnover ratio	Net credit sales	Average accounts receivables	13.82	17.32	-20%	Refer Note 44.1
	Trade payables turnover ratio	Net credit purchases	Average accounts payable	9.32	7.71	21%	Refer Note 44.1

Net capital turnover ratio	Net Sales	Average Working Capital	0.64	0.64	0%	Refer Note 44.1
Net Profit ratio	Net Profit	Net sales	-81%	-106%	-24%	Refer Note 44.1
Return on Capital employed	Earning Before Interest and Tax	Capital employed	-37%	-21%	81%	Due to increase in operating losses during the year
Return on investment	Net Income	Cost of Investment	4%	5%	-24%	Refer Note 44.1

\* Debt includes lease liabilities

44.1 The variance is less than 25% so no reason has to be stated as per schedule III requirement.

45 Other statutory information:

(i) The Company does not have any Benami property or any proceeding is pending against the Company for holding any Benami property.

(ii) The Company has not traded or invested in Crypto currency or virtual currency during the current year.

(iii) A) The Company has not advanced or

loaned or invested funds to any persons or entities, including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

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

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

(iii) B) The Company has not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

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

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

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

(v) The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies (ROC) beyond statutory period.

(vi) The company does not have transactions with the companies struck off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956, the Company.

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

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (35) [See below]	Textual information (36) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Description of reason why reclassification of comparative amounts is impracticable	Refer Significant accounting policies.	
Description of nature of necessary adjustments to provide comparative information	Refer Significant accounting policies.	
Disclosure of significant accounting policies [TextBlock]	Textual information (37) [See below]	

**Textual information (35)****Statement of Ind AS compliance [Text Block]**

The Standalone Financial Statements of the Company comprises of the Standalone Statement of Assets and Liabilities as at March 31, 2023 and March 31, 2022 and the Standalone Statement of Profit and Loss (including Other Comprehensive Income), Standalone Statement of Changes in Equity and the Standalone Statement of Cash Flows for the years ended March 31, 2023 and March 31, 2022, Notes to the Standalone Financial Statements as at and for the years ended March 31, 2023 and March 31, 2022 (together referred to as 'Standalone Financial Statements').

These standalone financial statements have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time, under the historical cost convention on the accrual basis, except for certain financial instruments, defined benefit plans and share based payments which are measured at fair value or amortised cost at the end of each reporting period, as explained further in the accounting policies below. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The standalone financial statements are presented in Indian Rupee (Rs. ) which is the functional currency of the Company and all the values are rounded off to the nearest Million (INR 000,000) except when otherwise indicated.

The standalone financial statements are approved and authorised for issue in accordance with a resolution of Board of Directors on July 25, 2023.

The significant accounting policies used in preparation of these standalone financial statements have been discussed in the respective notes.

## Textual information (36)

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

The Standalone Financial Statements of the Company comprises of the Standalone Statement of Assets and Liabilities as at March 31, 2023 and March 31, 2022 and the Standalone Statement of Profit and Loss (including Other Comprehensive Income), Standalone Statement of Changes in Equity and the Standalone Statement of Cash Flows for the years ended March 31, 2023 and March 31, 2022, Notes to the Standalone Financial Statements as at and for the years ended March 31, 2023 and March 31, 2022 (together referred to as 'Standalone Financial Statements').

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The significant accounting policies used in preparation of these standalone financial statements have been discussed in the respective notes.

## Textual information (37)

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

Bundl  
Technologies  
Private  
Limited

Notes to the  
standalone  
financial  
statements

#### 1 Company overview

Bundl Technologies Private Limited ("the Company" or "Swiggy") was incorporated on December 26, 2013 as a private limited company, with its registered office situated at Bengaluru. The Company is principally engaged in facilitating the food orders and delivery through its own application platform, subscription services to enable logistics and supply chain in the food e-commerce market. Effective August 2020 the Company is merely a technology platform provider where delivery partners can provide their delivery services to restaurant partners and consumers through the Swiggy platform.

The Company is also in the business of preparing food in its own kitchen and selling through the aforesaid platform and delivers daily needs like milk, bread and other items on a pre-subscription model basis to B2C customers and delivery of household items including groceries, fruits and vegetables in the B2C and B2B segment. Effective July, 2022, the company is also in the business of (i) dining out platform which enables customers to discover and make table reservation with respect to various restaurants, (ii) event organization and curation.

#### 2 Significant accounting policies

##### 2.1 Statement of compliance and basis of preparation

The Standalone Financial Statements of the Company comprises of the Standalone Statement of Assets and Liabilities as at March 31, 2023 and March 31, 2022 and the Standalone Statement of Profit and Loss (including Other Comprehensive Income), Standalone Statement of Changes in Equity and the Standalone Statement of Cash Flows for the years ended March 31, 2023 and March 31, 2022, Notes to the Standalone Financial Statements as at and for the years ended March 31, 2023 and March 31, 2022 (together referred to as 'Standalone Financial Statements').

These standalone financial statements have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time, under the historical cost convention on the accrual basis, except for certain financial instruments, defined benefit plans and share based payments which are measured at fair value or amortised cost at the end of each reporting period, as explained further in the accounting policies below. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The standalone financial statements are presented in Indian Rupee (Rs. ) which is the functional currency of the Company and all the values are rounded off to the nearest Million (INR 000,000) except when otherwise indicated.

The standalone financial statements are approved and authorised for issue in accordance with a resolution of Board of Directors on July 25, 2023.

The significant accounting policies used in preparation of these standalone financial statements have been discussed in the respective notes.

## 2.2 Business combination and goodwill

The cost of an acquisition is measured at the fair value of the assets transferred, equity instruments issued and liabilities incurred or assumed at the date of acquisition, which is the date on which control is transferred to the Company. The cost of acquisition also includes the fair value of any contingent consideration. Identifiable assets acquired, liabilities and contingent liabilities assumed in a business combination are measured initially at their fair value on the date of acquisition.

Purchase consideration paid in excess of the fair value of net assets acquired is recognised as goodwill. Where the fair value of identifiable assets and liabilities exceed the cost of acquisition, after reassessing the fair values of the net assets and contingent liabilities, the excess is recognised as capital reserve.

Transaction costs that the Company incurs in connection with a business combination such as finder's fees, legal fees, due diligence fees and other professional and consulting fees are expensed as incurred.

Goodwill is initially measured at cost, being the excess of the aggregate of the consideration transferred, over the net identifiable assets acquired and liabilities assumed. If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, the Company re-assesses whether it has correctly identified all of the assets acquired and all of the liabilities assumed and reviews the procedures used to measure the amounts to be recognised at the acquisition date. If the reassessment still results in an excess of the fair value of net assets acquired over the aggregate consideration transferred, then the gain is recognised in OCI and accumulated in equity as capital reserve. However, if there is no clear evidence of bargain purchase, the entity recognises the gain directly in equity as capital reserve, without routing the same through OCI.

After initial recognition, goodwill is measured at cost less any accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Company's cash-generating units that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are assigned to those units.

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods. Where goodwill has been allocated to a cash-generating unit and part of the operation within that unit is disposed of, the goodwill associated with the disposed operation is included in the carrying amount of the operation when determining the gain or loss on disposal. Goodwill disposed in these circumstances is measured based on the relative values of the disposed operation and the portion of the cash-generating unit retained. Goodwill is tested for impairment annually as at reporting date and when circumstances indicate that the carrying value may be impaired.

Business combinations have been accounted for using the acquisition method under the provisions of Ind AS 103, Business Combinations.

## 2.3 Use of estimates, assumptions and judgements

The preparation of the standalone financial statements in conformity with Ind AS requires the management to make estimates, judgements and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the standalone financial statements and the

reported amounts of revenues and expenses for the year reported. Actual results could differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods are affected.

Key source of estimation of uncertainty as at the date of standalone financial statements, which may cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year, is in respect of the following:

a Impairment of investment in subsidiaries:

Impairment exists when the carrying value of an asset or cash generating unit (“CGU”) exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm’s length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a discounted cash flow (“DCF”) model, and involves use of significant estimates and assumptions including turnover, earning multiples, growth rates and net margins used to calculate projected future cash flows, risk adjusted discounted rate, future economic and market conditions.

b Fair value measurement of financial instruments

When the fair value 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. The policy has been further explained under note 2.12.

c Defined benefit plans

The cost of the defined benefit gratuity plan and other post-employment benefits and the present value of the gratuity obligation is determined using actuarial valuation. 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. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each 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. The mortality rate is based on publicly available mortality tables. These mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates. The assumptions and models used for defined benefit plan are disclosed in note 31.

d Share-based payments

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 32.

e Useful lives of property, plant and equipment

The Company reviews the useful life of property, plant and equipment at the end of each reporting period. This reassessment may result in change in depreciation

expense in future periods.

f Taxes

The Company's tax jurisdiction is India. Significant judgments are involved in determining the provision for income taxes and tax credits including the amount expected to be paid or refunded. The Company reviews the carrying amount of deferred tax assets at the end of each reporting period. The policy for the same has been explained under note 2.20.

g Business combination

In accounting for business combinations, judgment is required whether Company has control over the entity acquired. Control is achieved when the Company 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 Company controls an investee if and only if the Company has:

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

Generally, there is a presumption that a majority of voting rights result in control. To support this presumption and when the Company has less than a majority of the voting or similar rights of an investee, the Company considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- The contractual arrangement with the other vote holders of the investee
- The Company's voting rights and potential voting rights
- The size of the Company's holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders.
- Right arising from other contractual arrangements.

h Leases

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. Identification of a lease requires significant judgment. The Company uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate.

The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend the lease if the Company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. In assessing whether the Company is reasonably certain to exercise an option to extend a lease, or not to exercise an option to terminate a lease, it considers all relevant facts and circumstances that create an economic incentive for the Company to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The Company revises the lease term if there is a change in the non-cancellable period of a lease.

The discount rate is generally based on the incremental borrowing rate to the lease being evaluated or for a portfolio of leases with similar characteristics.

i Impairment of goodwill

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired.

The impairment indicators, the estimation of expected future cash flows and the determination of the fair value of CGU (including Goodwill) require the Management to make significant judgements, estimates and assumptions concerning the

identification and validation of impairment indicators, fair value of assets, revenue growth rates and operating margins used to calculate projected future cash flows, relevant risk-adjusted discount rate, future economic and market conditions, etc.

j Provisions and contingent liabilities

The Company estimates the provisions that have present obligations as a result of past events and it is probable that outflow of resources will be required to settle the obligations. These provisions are reviewed at the end of each reporting period and are adjusted to reflect the current best estimates. The Company uses significant judgement to disclose contingent liabilities. Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. Contingent assets are neither recognised nor disclosed in the Standalone Financial Statements.

2.4 Current and Non-current classification

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

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is treated as current when it is:

- > Expected to be realised or intended to be sold or consumed in normal operating cycle
- > Held primarily for the purpose of trading
- > Expected to be realised within twelve months after the reporting period, or
- > 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:

- > It is expected to be settled in normal operating cycle
- > It is due to be settled within twelve months after the reporting period, or
- > There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The Company classifies all other liabilities as non-current.

## 2.5 Revenue recognition

The Company generates revenue mainly from providing online platform services to partner merchants (including restaurant merchants, grocery merchants and delivery partners), advertisement services, sale of food and traded goods, subscriptions and other platform services.

Revenue is recognised when control of goods and services is transferred to the customer upon the satisfaction of performance obligation under the contract at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

Where performance obligation is satisfied over time, Company recognizes revenue over the contract period. Where performance obligation is satisfied at a point in time, Company recognizes revenue when customer obtains control of promised goods and services in the contract. Revenue is measured net of taxes.

### a. Order facilitation fee:

Company generates income from partner merchants for facilitating food/grocery ordering and delivery services through its technology platform.

Income generated from partner merchants, for use of its platform related services is recognised when the transaction is completed as per the terms of the arrangement with the respective partner merchants, being the point at which the Company has no remaining performance obligation.

The fulfilment of the order is the responsibility of partner merchants, accordingly, the gross order value is not recognised as revenue, only the order facilitation fee to which the Company is entitled is recognised as revenue.

### b. Delivery Income:

Company earned delivery income by providing food/grocery delivery services. Such income was recorded by the Company on gross basis, as fulfilment of the food delivery order was responsibility of the Company. Delivery fee was recognised as revenue at the point of order fulfilment.

Effective August 2020, the Company is merely a technology platform provider connecting delivery partners with the Restaurant partners and the consumers and generates income from Lead generation only.

### c. Advertisement revenue:

Advertisement revenue is generated from the sponsored listing fees paid by partner merchants and brands. Advertisement revenue is recognized when a consumer engages with the sponsored listing based on the number of clicks. There are certain contracts, where, in addition to the clicks, the Company sells online advertisements which is usually run over a contracted period of time. Revenue is presented on a gross basis in the amount billed to partner merchants as the Company controls the advertisement space.

### d. Onboarding fees:

Partner merchants pay one-time non-refundable fees to join the Company's network. These are recognised on receipt or over a period of time in accordance with terms of agreement entered into with such relevant partner.

### e. Event Income:

Company generates income from ticketing revenue, sponsorship and facilitation fee by organizing and curating events under different categories (music, comedy etc). Event Income is recognized on completion of the event.

f. Subscription fees:

Revenue from the subscription contracts is recognised over the subscription period on a systematic basis in accordance with the terms of agreement entered into with the customer.

g. Income from sale of food and traded goods:

Revenue from sale of food and traded goods are recognised when the performance obligations are satisfied i.e. when control of promised goods are transferred to the customer i.e. when the food or traded goods are delivered to the customer.

h. Discounts:

The Company provides various types of discounts to consumers to promote the transactions on our platform. If the Company identifies the transacting consumers as one of their customers for the services, the discount offered to the transacting consumers are considered as payment to customers and recorded as reduction of revenue on a transaction by transaction basis. The amount of discount in excess of the income earned from the transacting consumers is recorded as Advertising and marketing expenses.

When discounts are provided to transacting consumers where the Company is not responsible for services, the transacting consumers are not considered customers of the Company, and such discounts are recorded as Advertising and marketing expenses.

i. Contract balances:

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 2.12 b for initial recognition and subsequent measurement of financial assets.

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 Company transfers the related goods or services. Contract liabilities are recognised as revenue when the Company performs under the contract (i.e., transfers control of the related goods or services to the customer).

j. Other income:

Profit on sale of mutual funds and fair value impact on mark to mark contracts are recognised on transaction completion and or on reporting date as applicable. Interest income is recognised using the effective interest method or time-proportion method, based on rates implicit in the transaction. Dividend income is recognized when the Company's right to receive Dividend is established.

## 2.6 Property, plant and equipment

Plant and equipment is stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met, directly attributable cost of bringing the plant and equipment to its working condition for the intended use and cost of replacing part of the plant and equipment.

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost 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 Standalone Statement of Profit or Loss as incurred. The present value of the expected cost for the decommissioning of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

Gains or losses arising from derecognition of the assets are measured as the difference between the net disposal proceeds and the carrying amounts of the assets and are recognised in the Standalone Statement of Profit and Loss when the assets are derecognized.

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.

## 2.7 Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination are measured at fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses (if any) . While developing an intangible asset the expense incurred during research phase are charged to Standalone Statement of Profit and Loss in the period in which the expenditure is incurred while expenditure incurred during development phase are capitalized.

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

## 2.8 Depreciation and amortisation

Depreciation on property, plant and equipment and amortisation on intangible assets with finite useful lives is calculated on a straight-line basis over the useful lives of the assets estimated by the management.

The Company has used the following useful lives to provide depreciation on plant and equipment and amortisation of intangible assets:

Asset category	Useful lives estimated by the management
Plant and equipment*	5
Office equipment	5

Computer equipment	3
Furniture and fixtures*	5
Leasehold improvements	Lower of lease term or useful life
Computer software	5
Non-compete asset	3
Customer database/contracts*	3
Technology*	10
Trade mark*	5-15
Other intangible assets*	3-12

\* Based on an internal technical evaluation, management believes that the useful lives in the table above are realistic and reflect fair approximation of the period over which the assets are likely to be used. Hence, the useful lives for these assets is different from the useful lives as prescribed under part C of Schedule II of The Companies Act 2013.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at the end of each reporting period and adjusted prospectively, if appropriate.

Intangible assets with finite lives are assessed for impairment whenever there is an indication that the intangible asset may be impaired. 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. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are adjusted prospectively.

## 2.9 Impairment

### Impairment of financial assets:

The Company assesses at the end of each reporting period whether a financial asset or a group of financial assets is impaired. Ind AS 109 ('Financial instruments') requires expected credit losses to be measured through a loss allowance. The Company recognises lifetime expected losses for all contract assets and/or all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to the 12 month expected credit losses or at an amount equal to the lifetime expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

Non-financial assets including property, plant and equipment and intangible assets with finite life and intangible assets under development are evaluated for

recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the CGU to which the asset belongs.

If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the Standalone Statement of Profit and Loss. For assets excluding goodwill, 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.

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. In determining fair value less costs of disposal, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

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 Standalone Statement of Profit and Loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata

based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in statement of profit and loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

## 2.10 Leases

### Company as a lessee

The Company's lease assets primarily consist of leases for buildings. The Company assesses whether a contract contains a lease at the inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether: (i) the contract involves the use of an identified asset (ii) the Company has substantially all of the economic benefits from use of the asset through the period of the lease and (iii) the Company has the right to direct the use of the asset.

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

#### i) Right-of-use assets

The Company recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term or the estimated useful lives of the assets whichever is earlier.

If ownership of the leased asset transfers to the Company 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. Refer to the accounting policies in section 2.9 , Impairment of non-financial assets.

#### ii) Lease liabilities

At the commencement date of the lease, the Company 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 Company and payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date as 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 a 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 used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset. The Company's lease liabilities are included in financial liabilities.

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

The Company's applies the short-term lease exemption (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of assets that are considered to be low value. Lease payments on short term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

Company as a lessor

Leases in which the Company does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising is accounted for on a straight-line basis over the lease terms and is included in revenue in the Standalone Statement of Profit or Loss due to its operating nature. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

2.11 Investments in subsidiary and associate

Investments in subsidiary and associate are classified as non-current investments. The Company has availed the option available in Ind AS 27 to carry its investment in subsidiary and associate at cost. Impairment recognized, if any, is reduced from the carrying value. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the standalone statement of profit and loss.

2.12 Financial instruments

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 and liabilities are recognised when the Company becomes a party to the contract that gives rise to financial assets and liabilities. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability.

a Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

b Financial assets

Financial assets are recognised when the Company becomes a party to the contractual provisions of the instrument.  
Initial recognition and measurement  
On initial recognition, a financial asset is recognised at fair value. In case of

Financial assets which are recognised at fair value through profit and loss (FVTPL), its transaction cost is recognised in the statement of profit and loss. In other cases, the transaction cost is attributed to the acquisition value of the financial asset.

Financial assets are subsequent classified and measured at:

- Amortised cost
- Fair value through profit and loss (FVTPL)
- Fair value through other comprehensive income (FVOCI)

Financial assets are not reclassified subsequent to their recognition, except during the period the Company changes its business model for managing financial assets.

Financial assets at amortised cost (debt instruments)

The 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.

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. This category generally applies to trade and other receivables.

Financial assets at FVTPL (Debt instrument)

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

In addition, the Company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition

inconsistency (referred to as 'accounting mismatch').

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of Profit and Loss.

#### Financial assets at FVOCI (Debt instrument)

A debt instrument is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL:

- a) The asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and
- b) Contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding

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

Upon initial recognition, the Company 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 AS103 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. Equity instruments designated at fair value through OCI are not subject to impairment assessment.

**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 balance sheet) when: • The rights to receive cash flows from the asset have expired, or • The Company 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 Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset. When the Company 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 Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company 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 Company has retained.

## c Financial liabilities

#### Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss or at amortised cost (loans and borrowings, payables), 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 Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts .

#### Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

#### 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. 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, 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/ loss are not subsequently transferred to Profit and Loss. However, the Company 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 or loss. The Company has not designated any financial liability as at fair value through profit and loss.

#### Loans and borrowings

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.

#### Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

#### d Offsetting of financial instruments

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

#### 2.13 Fair value measurement

In determining the fair value of its financial instruments, the Company uses following hierarchy and assumptions that are based on market conditions and risks existing at each reporting date.

All assets and liabilities for which fair value is measured or disclosed in the Standalone Financial Information 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:

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

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

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 Standalone Financial Information on a recurring basis, the Company 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.

#### 2.14 Inventories

Inventory is stated at the lower of cost and net realisable value. Cost of inventories comprise of all cost of purchase and other cost incurred in bringing the inventories to their present location and condition. Cost is determined using weighted average method. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

#### 2.15 Borrowing cost

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs

2.16 Share issue expenses

Share issue expenses eligible to be capitalised are adjusted with securities premium.

2.17 Foreign currency:

Transactions in foreign currencies are initially recorded by the Company at their respective functional currency spot rates, at the date the transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date. Exchange differences arising on settlement or translation of monetary items are recognised as income or expenses in the period in which they arise.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions.

2.18 Share based payments

The Company measures compensation cost relating to employee stock options plans using the fair valuation method in accordance with Ind AS 102, Share-Based Payment. Compensation expense is amortized over the vesting period as per graded vesting method. The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model. That cost is recognised, together with a corresponding increase in employee stock options reserves in other equity, over the period in which the performance and/or service conditions are fulfilled in employee benefits expense. 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 of equity instruments that will ultimately vest.

When an award is cancelled by the Company or by the counterparty, any remaining element of the fair value of the award is expensed immediately through the Statement of Profit and Loss.

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

2.19 Employee benefits

Employee benefits consists of Salaries, wages, bonus, contribution to provident and other funds, share bases payment expense and staff welfare expense.

Defined contribution plans

The Company's contributions to defined contribution plans (provident fund) are recognized in Standalone Statement of Profit and Loss when the employee renders related service.

## Defined benefit plans

Gratuity, which is a defined benefit plan, is accrued based on an independent actuarial valuation, which is carried out based on project unit credit method as at the balance sheet date. The Company recognizes the net obligation of a defined benefit plan in its Standalone Balance Sheet as liability. Actuarial gains and losses through re-measurements of the net defined benefit liability/ (asset) are recognized in other comprehensive income. In accordance with Ind AS, re-measurement gains and losses on defined benefit plans recognised in OCI are not to be subsequently reclassified to the Statement of Profit and Loss. As required under Ind AS compliant Schedule III, the Company transfers it immediately to "surplus/(deficit) in the statement of profit and loss under other equity.

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation as an expense in the Standalone Statement of Profit and Loss:

- Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and
- Net interest expense or income.

## Short-term employee benefits

Short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. Compensated absences, which are expected to be utilised within the next 12 months, are treated as short-term employee benefits. The Company 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.

## Long-term employee benefits

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employees render the related services are treated as long-term employee benefits for measurement purpose. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year end, less the fair value of the plan assets out of which the obligations are expected to be settled. Actuarial gains/losses are immediately taken to the Standalone Statement of Profit and Loss and are not deferred.

The Company presents the entire compensated absences balance as a current liability in the Standalone Financial Information, since it does not have an unconditional right to defer its settlement for twelve months after the reporting date.

## 2.20 Taxes on income

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year. Current and deferred tax are recognised in the Standalone Statement of Profit and Loss, except when they relate to items that are recognised in other comprehensive income or directly in other equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity, respectively.

### 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 that period. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted as at the balance sheet date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in OCI or in equity).

## Deferred income tax

Deferred income tax is recognised using the balance sheet approach, deferred tax is recognized on temporary differences at the balance sheet date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes, 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 profit or loss at the time of the transaction.

Deferred income tax assets are recognized for all deductible temporary differences, carry forward of unused tax credits and unused tax losses, to the extent that 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 balance sheet 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 year 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 balance sheet date.

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax for the year. The deferred tax asset is recognised for MAT credit available only to the extent that it is probable that the concerned company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset, it is created by way of credit to the statement of profit and loss and shown as part of deferred tax asset. The company reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent that it is no longer probable that it will pay normal tax during the specified period.

### 2.21 Provision (other than employee benefits) and contingent liabilities

A provision is recognized when Company has a present obligation (legal or constructive) as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made of the amount of the obligation. If the effect of time value of money is material, provision is discounted using a current pre-tax rate that reflects, when 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.

Provisions for onerous contracts, i.e. contracts where the expected unavoidable costs of meeting obligations under a contract exceed the economic benefits expected to be received, are recognized when it is probable that an outflow of resources embodying economic benefits will be required to settle a present obligation as a result of an obligating event, based on a reliable estimate of such obligation.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the Standalone Financial Information.

### 2.22 Earnings/(loss) per share

Basic earnings/(loss) per share is computed by dividing the profit/(loss) after tax attributable to the equity holders of the Company by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is computed by dividing the profit/(loss) after tax as adjusted for dividend, interest (net of any attributable taxes) other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share or increase the net loss per share. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. Dilutive potential equity shares are determined independently for each period presented. The Company did not have any potentially dilutive securities in any of the years presented.

## 2.23 Segment reporting

Operating segment are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Chief Executive Officer has been identified as the chief decision maker.

The Company identifies primary segments based on the dominant source, nature of risks and returns and the internal organization and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the chief decision maker in deciding how to allocate resources and in assessing performance, the analysis of geographical segments is based on the areas in which major operating divisions of the Company operate.

The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to the segments on the basis of their relationship to the operating activities of the segment.

Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors.

Revenue, expenses, assets and liabilities which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue / expenses / assets / liabilities".

## 2.24 Standalone statement of cash flow

Cash flows are reported using the indirect method, whereby profit/(loss) for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated. For the purpose of Standalone Statement of Cash Flows, cash and cash equivalents comprise the total of current portion of cash and cash equivalents as disclosed in cash and cash equivalent schedule.

## 2.25 Recent accounting pronouncements

The Ministry of Corporate Affairs (MCA) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 31, 2023, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2023, applicable from April 1st, 2023, below are the amendments which are relevant to the Company. Based on preliminary assessment, the Company does not expect these amendments to have any significant impact on its Standalone Financial Statements. The Company has not early adopted any other standard or amendment that has been issued but is not yet effective.

Ind AS 1, Presentation of Financial Statements – This amendment requires the entities to disclose their material accounting policies rather than their significant accounting policies.

Ind AS 8, Accounting Policies, Changes in Accounting Estimates and Errors – This amendment has introduced a definition of 'accounting estimates' and included amendments to Ind AS 8 to help entities distinguish changes in accounting policies from changes in accounting estimates.

Ind AS 12, Income Taxes – This amendment has narrowed the scope of the initial recognition exemption so that it does not apply to transactions that give rise to equal and offsetting temporary differences.

#### Employee Stock Option Plan (ESOP)

The Company has two ESOP schemes namely Bundl ESOP Plan 2015 and Bundl ESOP plan 2021.

The Bundl ESOP Plan 2015 had been approved by the Board of Directors of the Company at their meeting held on May 26, 2015 and the shareholders of the Company by way of Ordinary resolution passed at their Extra Ordinary General meeting held on June 14, 2015 for granting of aggregate 17,650 options which were amended from time to time basis vide resolutions passed at the General meetings and further increased to 1,04,669 options vide resolution passed at the Extraordinary General Meeting held on March 31, 2023. These options would vest generally over 4 years from the date of grant based on the vesting conditions as per letter of grant executed between the Company and the employee of the Company. Option vested can be executed at the time of liquidity event as per the provisions outlined in the Bundl ESOP plan 2015. Each option when exercised would be converted into fourteen hundred and one fully paid-up equity share of INR1 each of the Company but not exceeding 14,66,40,708 resultant equity shares.

The Bundl ESOP Plan 2021 had been approved by the Board of Directors of the Company at their meeting held on August 06, 2021 and the shareholders of the Company by way of Ordinary resolution passed at their Extra Ordinary General meeting held on August 10, 2021 for granting of aggregate 25,370 options which were amended from time to time basis vide resolutions passed at the General meetings and increased to 26,399 options.

Further, shareholders of the Company vide resolution passed at the Extraordinary General Meeting held on March 31, 2023 had approved for "no further grants under ESOP scheme 2021 and the transfer of unissued options being a total of 1651 options lying in the ESOP scheme 2021 be transferred to ESOP scheme 2015 and any grants that return to the Bundl ESOP plan 2021 hereafter on account of lapse or surrender of options automatically be credited to the Bundl ESOP plan 2015." Post approval from the shareholders the unissued options lying in pool of ESOP 2021 were transferred to ESOP 2015 resulting into 24,748 options as on March 31, 2023. Each option when exercised would be converted into fourteen hundred and one fully paid-up equity share of INR 1 each of the Company but not exceeding 3,46,72,509 resultant equity shares.

\*During the previous year ,the Company had issued bonus shares in the ratio of 1400:1 to all the existing shareholders whose names appear in the register of

members of the Company as on Dec 31, 2021. Hence each option granted under the above schemes would

be eligible for 1,401 equity shares. Also for the options granted on or after the bonus issues exercise price has been fixed asRs. 1,401/-.

The following table summarises the movement in stock option granted and weighted average exercise price (WAEP) during the year:

Bundl ESOP 2015 Plan		( in Million)	
Particulars	As at March 31, 2023	As at March 31, 2022	
Outstanding at the beginning of the year	68,897	56,726	
Granted	18,322	27,995	
Exercised	-	-4,955	
Forfeited, expired and surrendered	-9,696	-10,869	
Outstanding at the end of the year	77,523	68,897	
Exercisable at the end of the year	43,322	34,276	
Bundl ESOP 2021 Plan		( in Million)	
Particulars	As at March 31, 2023	As at March 31, 2022	
Outstanding at the beginning of the year	19,132	-	
Granted	6,448	19,955	
Exercised	-	-	
Forfeited, expired and surrendered	-804	-823	
Outstanding at the end of the year	24,776	19,132	
Exercisable at the end of the year	1,987	-	

The aforesaid Bundl ESOP plans carry a weighted average price of INR 1, for all of the above category for all the period.

Details of weighted average remaining contractual life and range of exercise prices for the options outstanding at the reporting date:

Particulars	No of options	No of equity shares arising out of options	Range of exercise price	Remaining life
(years)*				
March 31, 2023				
Bundl ESOP 2015 Plan	77,523	10,86,09,723	1-1401	83
Bundl ESOP 2021 Plan	24,776	3,47,11,176	1-1401	83
March 31, 2022				
Bundl ESOP 2015 Plan	68,897	9,65,24,697	1-1401	83
Bundl ESOP 2021 Plan	19,132	2,68,03,932	1-1401	83

\*Weighted average remaining contractual life in years.

The group has used Black Scholes Option Pricing Model. The following table list the inputs to the models used for Budl ESOP 2015 plan & Bundl ESOP 2021 plan:

Particulars	Year ended March 31, 2023

	Oct 01, 2022 to	July 01, 2022 to	Apr 01, 2022 to		
Jan 03, 2023 to					
	Dec 31, 2022	Sep 30, 2022	June 30, 2022		
Risk free interest rate	7.22%	7.20%	7.11%	6.15%	
Expected life of options granted	5.01	5.01	5.01	5.01	
Expected volatility (weighted average)	55.24%	53.31%	50.47%	46.29%	
Dividend Yield (%)	-	-	-	-	
Fair value of the option	1,99,137	2,28,908	2,28,908	2,27,880	
Exercise price	1-1401	1-1401	1-1401	1-1401	
Particulars					Year ended March 31, 2022
Jan 03, 2022 to	Oct 01, 2021 to	July 01, 2021 to	Apr 01, 2021 to		
Mar 31, 2022	Dec 31, 2021	Sep 30, 2021	June 30, 2021		
Risk free interest rate	5.95%	5.62%	5.66%	5.47%	
Expected life of options granted	5.01	5.01	4.73	4.48	
Expected volatility (weighted average)	43.82%	39.33%	39.21%	39.23%	
Dividend Yield (%)	-	-	-	-	
Fair value of the option	2,32,566	2,32,563	2,23,905	2,11,741	
Exercise price	1,401	1	1	1	

The expected life of stock options is based on historical data and current expectations and is not necessarily indicative of exercise patterns that may occur. The expected volatility reflects assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may also not necessarily be the actual outcome.

During the previous year ended March 31, 2022, the Company had launched Swiggy Liquidity Program ("SLP" or "Program") to provide liquidity to its eligible employees subject to certain conditions. As per the program the liquidity is being carried out in two rounds i.e. during July, 22 and July, 23. Liquidity price would be fair market value (FMV) at the time of liquidity, facilitated by the Company preferably through a secondary market sale or internal company financed liquidity event. The liquidity event was considered as a modification, considering appropriate assumptions and the fair value on the date of modification of Rs. 1,596 Million was recognized as financial liability with a corresponding adjustment to equity during the year ended March 31, 2022.

During the current year ended March 31, 2023, the Company had facilitated the first round of liquidity during July, 2022 for the eligible employees, accordingly a cost of Rs. 641 Million (March 31, 2022:Rs. 48 Million) for 3,363 options pertaining to first round of liquidity scheme and Rs. 1,201 Million (March 31, 2022:Rs. 227 Million) for 7,299 options pertaining to second round of liquidity scheme has been recognised in the financial statements.

#### Capital management

For the purpose of Company's capital management, capital includes subscribed capital (equity and preference), securities premium, all other equity reserves attributable to the owners of the Company and Debt from the financial institutions. The Primary objective of the Company's capital management is to safe guard the Company's ability to continue as a going concern in order to finance the sustained growth in the business and to protect the shareholders value.

The Company is predominantly equity financed, which is evident from the capital structure below. The Company determines the capital requirement based on annual operating plans and long-term and other strategic investment plans. The funding requirements are met through equity and operating cash flows generated. The Company is not subject to any externally imposed capital requirements.

The capital structure and key performance indicators of the Company as at year end is as follows:

(Rs. in  
Million)

Particulars		As at	As at
March 31, 2023	March 31, 2022		
I	Debt to equity position:		
A	Total equity attributable to the shareholders of the Company	98,099	1,25,995
B	Borrowings:		
	Non-current borrowings	-	-
	Current borrowings	-	-
	Total borrowings	-	-
C	Total capital (A+B)	98,099	1,25,995
D	Debt to equity ratio (%) (B/A)	0%	0%
E	Total borrowings as a % of total capital (B/C)	0%	0%
F	Total equity as a % of total capital (A/C)	100%	100%
II	Cash position:		
	Cash and cash equivalents	3,905	9,747

Other balances with banks	4,498	1,898
Investment in money market instruments	50,830	1,03,106
	59,233	1,14,751

40 Corporate Social Responsibility ('CSR') activity

As per Section 135 of The Company's Act, 2013, a Corporate Social Responsibility ('CSR') committee has been formed by Company. The primary function of the Committee is to assist the Board of Directors in formulating a CSR policy and review the implementation and progress of the same from time to time. The CSR policy intend to adopt the CSR activities mentioned in the Schedule VII of the Company's Act, 2013. The Company has incurred losses during the three immediately preceding financial years and accordingly, is not required to spend any amount for CSR purpose.

41 Compliance with FDI regulation:

The Company is not owned and

is not controlled by resident Indian citizens. The Company has received foreign direct investment ("FDI") up to ~85% of its paid-up share capital and resident Indian citizens do not have the ability to appoint and remove the majority of the Company's board of directors. Accordingly, the Company is required to comply with regulations

applicable to  
Foreign Direct  
Investments.

FDI is governed by (collectively, "Exchange Control Regulations") (a) the Foreign Exchange Management Act, 1999 (including the rules and regulations made thereunder) ("FEMA"), (b) Foreign Exchange Management (Non-debt Instruments) Rules, 2019 (Notification No. S.O. 3732(E) dated October 17, 2019) as amended from time to time ("NDI Rules") , and (c) the consolidated FDI policy effective from August 28, 2017 and issued by the Department of Industrial Policy and Promotion, Ministry of Commerce and Industry ("DIPP"), as amended and restated from time to time including through various 'Press Notes' ("FDI Policy").

The Company has evaluated the guidance above and has obtained a legal opinion from the external legal counsel to conclude that the Company conducts its businesses under various categories namely 'sale of services through e-commerce' and 'sale of goods through

e-commerce' amongst others. Accordingly the conditions enumerated in Press Note No. 2 (2018 Series) dated December 26, 2018 ("PN2") read with Notification No. FEMA. 20(R) (6)/2019-RB dated January 31, 2019 and Press Note No. 3 (2016 Series) dated March 29, 2016 ("PN3") are not applicable to the Company whilst undertaking business under the 'sale of services through e-commerce' category. Accordingly, the Company has not determined any possible exposure on account of compliance with conditions enumerated under PN2 and PN3. In relation to the business activities relating to 'sale of goods through e-commerce', the Company duly complies with the conditions set

forth under the  
FDI Policy  
including PN2.

42 Acquisition of  
businesses

(a) Acquisition of  
Dineout

On July 01, 2022, the Company has acquired restaurant technology and dining out platform 'Dineout' as a going concern on a slump exchange basis from Times Internet Limited for a purchase consideration of Rs. 6,446 Mn. in exchange of 18,011,135 fully paid up equity shares of the Company pursuant to the Business Transfer Agreement ('BTA') dated May 12, 2022.

Dineout is engaged in providing the following services: (i) discovery and table reservation with respect to various restaurants; (ii) event organization and curation; (iii) software and marketing solutions to various restaurants on a B2B basis. The Company has acquired dineout as it enlarges the restaurants relationships and enables customer to access dining and event services through

the existing application platform.

From the date of acquisition, acquired business has contributed Rs. 775 Million of revenue and Rs. 1,755 Million to the loss from operations of the Company. If the combination had taken place at the beginning of the year, revenue from operations would have been Rs. 46,803 Million and the loss for the year would have been Rs. 37,818 Million.

The goodwill of Rs. 3,148 Million comprises the value of synergies arising from the acquisition. None of the goodwill recognised is expected to be deductible for income tax purposes. Intangible assets recognised are eligible for deduction for Income tax purposes.

The purchase price has been allocated based on the Management's estimates and independent appraisal of fair value.

The fair value of identifiable assets and liabilities of

Dineout  
business as at

the date of  
acquisition were  
as follows :

Particulars	(Rs. in Million)
	Fair value recognised on acquisition
Assets acquired	
Property, Plant and Equipment	3
Trade receivables	206
Cash and cash equivalents	6
Other assets	5
Total assets acquired	220
Liabilities Assumed	
Trade Payables	91
Contract liabilities	84
Provision	20
Employee payable	53
Total Liabilities	248

Total Identifiable net assets at fair value	-28
Fair value of identified intangible assets	
Trademark	1,696
Customer Database	755
Technology	786
Restaurant Relationships	88
Total identifiable net assets at fair value	3,325
Goodwill arising on acquisition	3,149
Total purchase consideration	6,446

The Company has issued 18,011,135 equity shares of the Company (face value of Rs. 1 each) as a purchase consideration for acquisition of the undertaking. The fair value of the share is calculated with reference to the valuation of the shares of the company as at the date of acquisition, which was Rs. 357.87 each. The fair value of the consideration given is therefore Rs. 6,446 Million.

(b)

Acquisition of Shandaar Foods Private Limited during the year ended March 31, 2022

On 2 November 2021, the Group has purchased Shandaar Foods Private Limited ("SFPL") as a going concern on a slump sale, for a total consideration of INR 221 Million. SFPL is engaged in manufacturing of food products and operates several centralized cloud kitchens across Hyderabad and Bengaluru. The investment was carried out through a business transfer agreement and the entire consideration was paid during November 2021. Refer below for the purchase price allocation on the date of acquisition. The pro-forma effects of this acquisition on the Group's financial statements are not material.

The purchase price has been allocated based on the Management's estimates and independent appraisal of fair value as follows:

(Rs. in Million)

Fair value

Particulars	recognised on acquisition
Assets acquired	
Property, Plant and Equipment	4
Trade receivables	2
Inventories	1
Total assets acquired	7
Liabilities Assumed	
Trade Payables	-32
Franchisee liabilities	
Total Liabilities	-32
Identifiable net assets at fair value	-25
Fair value of intangible assets identified	
Trademark	85
Non-Compete	14
Technology	38
Total identifiable net assets at fair value	112

	Goodwill arising on acquisition	109
	Total purchase consideration	221
(b)	Acquisition of Shandaar Foods Private Limited during the year ended March 31, 2022 (contd..)	
	The Goodwill pertaining to Shandaar Foods Private Limited ("SFPL") amounting toRs. 109 Million as at March 31, 2023 is tested for impairment at the CGU level.	
	The recoverable amount of CGU has been determined based on value in use. Value-in-use has been determined based on discounted future cash flows, after considering current economic conditions and trends, estimated future operating results, growth rates and anticipated future economic conditions.	
	As at March 31, 2023, the estimated cashflows for a period of 5 years were developed using internal forecasts, with a pre-tax discount rate of 18 %. The management believes that any reasonable possible change in	

the key  
assumptions  
would not cause  
the carrying  
amount to exceed  
the recoverable

amount of the cash generating unit.

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Other notes

(i) Subsequent to the year end on July 12, 2023, the Company has entered into a definitive agreement to acquire 100% stake in Lynks Logistics Limited subject to closing conditions. The Lynks Logistics Limited is in the business of FMCG retail distribution.

(ii) The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the company towards Provident Fund and Gratuity. The Ministry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on November 13, 2020, and has invited suggestions from stakeholders which are under active consideration by the Ministry. The Company will assess the impact and its evaluation once the subject rules are notified and will give appropriate impact in its financial statements in the period in which the Code becomes effective and the

related rules to

determine the financial impact are published.

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## Ratios

The ratios for the years ended March 31, 2023 and March 31, 2022 are as follows:

	Ratios	Numerator	Denominator	As at	As at	Variance	Reason for change
March 31, 2023	March 31, 2022	(in %)					
	Current ratio	Current assets	Current liabilities	4.29	8.34	-49%	Due to maturity/sale of current investment during the year
	Debt Service Coverage Ratio	Net operating income	Debt service	-58.82	-18.36	220%	Due to Increase in net operating losses for the year and decrease in debt amount.
	Debt equity ratio	Total debt*	Shareholder's equity	0.02	0.02	-9%	Refer Note 44.1
	Return on Equity Ratio	Net income	Average shareholder's equity	-33.50%	-36.40%	-8%	Refer Note 44.1
	Inventory turnover Ratio	Cost of goods sold	Average inventory	13.85	9.92	40%	Due to increase in purchase made during the year
	Trade Receivables turnover ratio	Net credit sales	Average accounts receivables	13.82	17.32	-20%	Refer Note 44.1
	Trade payables turnover ratio	Net credit purchases	Average accounts payable	9.32	7.71	21%	Refer Note 44.1

Net capital turnover ratio	Net Sales	Average Working Capital	0.64	0.64	0%	Refer Note 44.1
Net Profit ratio	Net Profit	Net sales	-81%	-106%	-24%	Refer Note 44.1
Return on Capital employed	Earning Before Interest and Tax	Capital employed	-37%	-21%	81%	Due to increase in operating losses during the year
Return on investment	Net Income	Cost of Investment	4%	5%	-24%	Refer Note 44.1

\* Debt includes lease liabilities

44.1 The variance is less than 25% so no reason has to be stated as per schedule III requirement.

45 Other statutory information:

(i) The Company does not have any Benami property or any proceeding is pending against the Company for holding any Benami property.

(ii) The Company has not traded or invested in Crypto currency or virtual currency during the current year.

(iii) A) The Company has not advanced or

loaned or invested funds to any persons or entities, including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

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

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

(iii) B) The Company has not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

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

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

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

(v) The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies (ROC) beyond statutory period.

(vi) The company does not have transactions with the companies struck off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956, the Company.

**[610300] Notes - Accounting policies, changes in accounting estimates and errors****Disclosure of initial application of standards or interpretations [Table]**

..(1)

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

Initially applied Ind ASs [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Disclosure of initial application of standards or interpretations [Abstract]		
Disclosure of initial application of standards or interpretations [Line items]		
Title of initially applied Ind AS	Textual information (38) [See below]	Textual information (39) [See below]
Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS	Textual information (40) [See below]	Textual information (41) [See below]

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	Yes	Yes
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

**Textual information (38)****Title of initially applied Ind AS**

Ind AS 1, Presentation of Financial Statements – This amendment requires the entities to disclose their material accounting policies rather than their significant accounting policies. Ind AS 8, Accounting Policies, Changes in Accounting Estimates and Errors – This amendment has introduced a definition of ‘accounting estimates’ and included amendments to Ind AS 8 to help entities distinguish changes in accounting policies from changes in accounting estimates. Ind AS 12, Income Taxes – This amendment has narrowed the scope of the initial recognition exemption so that it does not apply to transactions that give rise to equal and offsetting temporary differences.

**Textual information (39)****Title of initially applied Ind AS**

(i) Ind AS 16 - Property Plant and equipment: The amendment clarifies that excess of net sale proceeds of items produced over the cost of testing, if any, shall not be recognized in the profit or loss but deducted from the directly attributable costs considered as part of cost of an item of property, plant, and equipment. (ii) Ind AS 37 - Provisions, Contingent Liabilities and Contingent Assets: The amendment specifies that the ‘cost of fulfilling’ a contract comprises the ‘costs that relate directly to the contract’. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts (an example would be the allocation of the depreciation charge for an item of property, plant and equipment used in fulfilling the contract). (iii) Ind AS 103 - Business combination: The amendment states that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Framework for the Preparation and Presentation of Financial Statements in accordance with Indian Accounting Standards issued by the Institute of Chartered Accountants of India at the acquisition date. Therefore, the acquirer does not recognise those costs as part of applying the acquisition method. Instead, the acquirer recognises those costs in its post-combination financial statements in accordance with other Ind AS. (iv) Ind AS 109 - Financial Instruments: The amendment clarifies which fees an entity includes when it applies the ‘10 percent’ test of Ind AS 109 in assessing whether to derecognise a financial liability. (v) Ind AS 116 - Leases : The amendment removes the illustration of the reimbursement of leasehold improvements by the lessor in order to resolve any potential confusion regarding the treatment of lease incentives that might arise because of how lease incentives were described in that illustration.

## Textual information (40)

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

The Ministry of Corporate Affairs (MCA) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 31, 2023, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2023, applicable from April 1st, 2023, below are the amendments which are relevant to the Company. Based on preliminary assessment, the Company does not expect these amendments to have any significant impact on its Standalone Financial Statements. The Company has not early adopted any other standard or amendment that has been issued but is not yet effective.

## Textual information (41)

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

The Ministry of Corporate Affairs (MCA) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 23, 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022, applicable from April 1st, 2022, below are the amendments which are relevant to the Company. Based on preliminary assessment, the Company does not expect these amendments to have any significant impact on its Standalone Financial Statements. The Company has not early adopted any other standard or amendment that has been issued but is not yet effective.

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

..(1)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]		Other building [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Other building [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned and leased assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	NA	NA	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	NA	NA	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]	Other plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	5
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]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	5
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]	Office equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	5
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]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	3
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]	Leasehold improvements [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	Lower of lease term or useful life	Lower of lease term or useful life
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	431	2,428		431
Acquisitions through business combinations, property, plant and equipment	3	4		3
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-880	-1,171		
Total Depreciation property plant and equipment	-880	-1,171		
Impairment loss recognised in profit or loss, property, plant and equipment	-93	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-26	-95		-26
Total increase (decrease) through transfers and other changes, property, plant and equipment	-26	-95		-26
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	667	2,777		1,487
Total disposals and retirements, property, plant and equipment	667	2,777		1,487
Total increase (decrease) in property, plant and equipment	-1,232	-1,611		-1,079
Property, plant and equipment at end of period	(A) 2,589	3,821	5,432	7,309

## Footnotes

(A) Property, plant and equipment : 869 Right-of-use assets : 1720

## 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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	2,428			
Acquisitions through business combinations, property, plant and equipment	4			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			880	1,171
Total Depreciation property plant and equipment			880	1,171
Impairment loss recognised in profit or loss, property, plant and equipment			93	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-95			
Total increase (decrease) through transfers and other changes, property, plant and equipment	-95			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4,049		820	1,272
Total disposals and retirements, property, plant and equipment	4,049		820	1,272
Total increase (decrease) in property, plant and equipment	-1,712		153	-101
Property, plant and equipment at end of period	8,388	10,100	4,720	4,567

## 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]	Buildings [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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		153	1,374	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-432	-691	
Total Depreciation property plant and equipment		-432	-691	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		-26	-95	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-26	-95	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		552	2,125	
Total disposals and retirements, property, plant and equipment		552	2,125	
Total increase (decrease) in property, plant and equipment		-857	-1,537	
Property, plant and equipment at end of period	4,668	1,720	2,577	4,114

## 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]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	153	1,374		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				432
Total Depreciation property plant and equipment				432
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-26	-95		
Total increase (decrease) through transfers and other changes, property, plant and equipment	-26	-95		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,036	2,936		484
Total disposals and retirements, property, plant and equipment	1,036	2,936		484
Total increase (decrease) in property, plant and equipment	-909	-1,657		-52
Property, plant and equipment at end of period	3,091	4,000	5,657	1,371

## 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]	Buildings [Member]			
	Owned and leased assets [Member]		Assets held under lease [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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			153	1,374
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	691		-432	-691
Total Depreciation property plant and equipment	691		-432	-691
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			-26	-95
Total increase (decrease) through transfers and other changes, property, plant and equipment			-26	-95
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	811		552	2,125
Total disposals and retirements, property, plant and equipment	811		552	2,125
Total increase (decrease) in property, plant and equipment	-120		-857	-1,537
Property, plant and equipment at end of period	1,423	1,543	1,720	2,577

## 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]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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		153	1,374	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		-26	-95	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-26	-95	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1,036	2,936	
Total disposals and retirements, property, plant and equipment		1,036	2,936	
Total increase (decrease) in property, plant and equipment		-909	-1,657	
Property, plant and equipment at end of period	4,114	3,091	4,000	5,657

## 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]	Buildings [Member]			Other building [Member]
	Assets held under lease [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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				153
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	432	691		-432
Total Depreciation property plant and equipment	432	691		-432
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment				-26
Total increase (decrease) through transfers and other changes, property, plant and equipment				-26
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	484	811		552
Total disposals and retirements, property, plant and equipment	484	811		552
Total increase (decrease) in property, plant and equipment	-52	-120		-857
Property, plant and equipment at end of period	1,371	1,423	1,543	1,720

## 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]	Other building [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,374		153	1,374
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-691			
Total Depreciation property plant and equipment	-691			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-95		-26	-95
Total increase (decrease) through transfers and other changes, property, plant and equipment	-95		-26	-95
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2,125		1,036	2,936
Total disposals and retirements, property, plant and equipment	2,125		1,036	2,936
Total increase (decrease) in property, plant and equipment	-1,537		-909	-1,657
Property, plant and equipment at end of period	2,577	4,114	3,091	4,000

## 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]	Other building [Member]			
	Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2021	Accumulated depreciation and impairment [Member]
				01/04/2022 to 31/03/2023
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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				
			432	691
Total Depreciation property plant and equipment				
			432	691
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				
			484	811
Total disposals and retirements, property, plant and equipment				
			484	811
Total increase (decrease) in property, plant and equipment				
			-52	-120
Property, plant and equipment at end of period				
		5,657	1,371	1,423
				1,543

## 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]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	153	1,374		153
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-432	-691		
Total Depreciation property plant and equipment	-432	-691		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-26	-95		(A) -26
Total increase (decrease) through transfers and other changes, property, plant and equipment	-26	-95		-26
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	552	2,125		1,036
Total disposals and retirements, property, plant and equipment	552	2,125		1,036
Total increase (decrease) in property, plant and equipment	-857	-1,537		-909
Property, plant and equipment at end of period	1,720	2,577	4,114	3,091

(A) Reclass of prepaid expense to security deposit on account of vacation of premises as per Ind As 109

## 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]	Other building [Member]			
	Assets held under lease [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]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,374			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			432	691
Total Depreciation property plant and equipment			432	691
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	(A) -95			
Total increase (decrease) through transfers and other changes, property, plant and equipment	-95			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2,936		484	811
Total disposals and retirements, property, plant and equipment	2,936		484	811
Total increase (decrease) in property, plant and equipment	-1,657		-52	-120
Property, plant and equipment at end of period	4,000	5,657	1,371	1,423

(A) Reclass of prepaid expense to security deposit on account of vacation of premises as per Ind As 109

## 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]	Other building [Member]	Plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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		11	32	
Acquisitions through business combinations, property, plant and equipment		0	3	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-32	-28	
Total Depreciation property plant and equipment		-32	-28	
Impairment loss recognised in profit or loss, property, plant and equipment		-1	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2	-1	
Total disposals and retirements, property, plant and equipment		2	-1	
Total increase (decrease) in property, plant and equipment		-24	8	
Property, plant and equipment at end of period	1,543	69	93	85

## 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]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	11	32		
Acquisitions through business combinations, property, plant and equipment	0	3		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				32
Total Depreciation property plant and equipment				32
Impairment loss recognised in profit or loss, property, plant and equipment				1
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	113	9		111
Total disposals and retirements, property, plant and equipment	113	9		111
Total increase (decrease) in property, plant and equipment	-102	26		-78
Property, plant and equipment at end of period	531	633	607	462

## 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]	Plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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			11	32
Acquisitions through business combinations, property, plant and equipment			0	3
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	28		-32	-28
Total Depreciation property plant and equipment	28		-32	-28
Impairment loss recognised in profit or loss, property, plant and equipment	0		-1	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	10		2	-1
Total disposals and retirements, property, plant and equipment	10		2	-1
Total increase (decrease) in property, plant and equipment	18		-24	8
Property, plant and equipment at end of period	540	522	69	93

## 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]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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		11	32	
Acquisitions through business combinations, property, plant and equipment		0	3	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		113	9	
Total disposals and retirements, property, plant and equipment		113	9	
Total increase (decrease) in property, plant and equipment		-102	26	
Property, plant and equipment at end of period	85	531	633	607

## 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]	Plant and equipment [Member]			Other plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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				11
Acquisitions through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	32	28		-32
Total Depreciation property plant and equipment	32	28		-32
Impairment loss recognised in profit or loss, property, plant and equipment	1	0		-1
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	111	10		2
Total disposals and retirements, property, plant and equipment	111	10		2
Total increase (decrease) in property, plant and equipment	-78	18		-24
Property, plant and equipment at end of period	462	540	522	69

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

..(17)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	32		11	32
Acquisitions through business combinations, property, plant and equipment	3		0	3
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-28			
Total Depreciation property plant and equipment	-28			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-1		113	9
Total disposals and retirements, property, plant and equipment	-1		113	9
Total increase (decrease) in property, plant and equipment	8		-102	26
Property, plant and equipment at end of period	93	85	531	633

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

..(18)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2021	Accumulated depreciation and impairment [Member]
				01/04/2022 to 31/03/2023
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				
			32	28
Total Depreciation property plant and equipment				
			32	28
Impairment loss recognised in profit or loss, property, plant and equipment				
			1	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				
			111	10
Total disposals and retirements, property, plant and equipment				
			111	10
Total increase (decrease) in property, plant and equipment				
			-78	18
Property, plant and equipment at end of period				
	607		462	540
				522

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

..(19)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	11	32		11
Acquisitions through business combinations, property, plant and equipment	0	3		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-32	-28		
Total Depreciation property plant and equipment	-32	-28		
Impairment loss recognised in profit or loss, property, plant and equipment	-1	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2	-1		113
Total disposals and retirements, property, plant and equipment	2	-1		113
Total increase (decrease) in property, plant and equipment	-24	8		-102
Property, plant and equipment at end of period	69	93	85	531

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

..(20)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	32			
Acquisitions through business combinations, property, plant and equipment	3			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			32	28
Total Depreciation property plant and equipment			32	28
Impairment loss recognised in profit or loss, property, plant and equipment			1	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	9		111	10
Total disposals and retirements, property, plant and equipment	9		111	10
Total increase (decrease) in property, plant and equipment	26		-78	18
Property, plant and equipment at end of period	633	607	462	540

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

..(21)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]	Furniture and fixtures [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	85	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-14	-18	
Total Depreciation property plant and equipment		-14	-18	
Impairment loss recognised in profit or loss, property, plant and equipment			0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1	83	
Total disposals and retirements, property, plant and equipment		1	83	
Total increase (decrease) in property, plant and equipment		-15	-16	
Property, plant and equipment at end of period	522	20	35	51

## 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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	85		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				14
Total Depreciation property plant and equipment				14
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	7	88		6
Total disposals and retirements, property, plant and equipment	7	88		6
Total increase (decrease) in property, plant and equipment	-7	-3		8
Property, plant and equipment at end of period	98	105	108	78

## 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]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	85
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	18		-14	-18
Total Depreciation property plant and equipment	18		-14	-18
Impairment loss recognised in profit or loss, property, plant and equipment	0			0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5		1	83
Total disposals and retirements, property, plant and equipment	5		1	83
Total increase (decrease) in property, plant and equipment	13		-15	-16
Property, plant and equipment at end of period	70	57	20	35

## 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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	85	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		7	88	
Total disposals and retirements, property, plant and equipment		7	88	
Total increase (decrease) in property, plant and equipment		-7	-3	
Property, plant and equipment at end of period	51	98	105	108

## 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]	Furniture and fixtures [Member]			Office equipment [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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				4
Acquisitions through business combinations, property, plant and equipment				1
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	14	18		-33
Total Depreciation property plant and equipment	14	18		-33
Impairment loss recognised in profit or loss, property, plant and equipment		0		-1
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	6	5		3
Total disposals and retirements, property, plant and equipment	6	5		3
Total increase (decrease) in property, plant and equipment	8	13		-32
Property, plant and equipment at end of period	78	70	57	45

## 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]	Office equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	371		4	371
Acquisitions through business combinations, property, plant and equipment	0		1	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-47			
Total Depreciation property plant and equipment	-47			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	358		45	386
Total disposals and retirements, property, plant and equipment	358		45	386
Total increase (decrease) in property, plant and equipment	-34		-40	-15
Property, plant and equipment at end of period	77	111	337	377

## 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]	Office equipment [Member]				
	Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2021	Accumulated depreciation and impairment [Member]	
				01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]					
Disclosure of detailed information about property, plant and equipment [TextBlock]					
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			33	47	
Total Depreciation property plant and equipment			33	47	
Impairment loss recognised in profit or loss, property, plant and equipment			1	0	
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment			42	28	
Total disposals and retirements, property, plant and equipment			42	28	
Total increase (decrease) in property, plant and equipment			-8	19	
Property, plant and equipment at end of period		392	292	300	281

## 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]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	4	371		4
Acquisitions through business combinations, property, plant and equipment	1	0		1
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-33	-47		
Total Depreciation property plant and equipment	-33	-47		
Impairment loss recognised in profit or loss, property, plant and equipment	-1	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3	358		45
Total disposals and retirements, property, plant and equipment	3	358		45
Total increase (decrease) in property, plant and equipment	-32	-34		-40
Property, plant and equipment at end of period	45	77	111	337

## 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]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	371			
Acquisitions through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			33	47
Total Depreciation property plant and equipment			33	47
Impairment loss recognised in profit or loss, property, plant and equipment			1	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	386		42	28
Total disposals and retirements, property, plant and equipment	386		42	28
Total increase (decrease) in property, plant and equipment	-15		-8	19
Property, plant and equipment at end of period	377	392	292	300

## 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]	Office equipment [Member]	Computer equipments [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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		235	312	
Acquisitions through business combinations, property, plant and equipment		2	1	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-183	-186	
Total Depreciation property plant and equipment		-183	-186	
Impairment loss recognised in profit or loss, property, plant and equipment			0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		15	21	
Total disposals and retirements, property, plant and equipment		15	21	
Total increase (decrease) in property, plant and equipment		39	106	
Property, plant and equipment at end of period	281	372	333	227

## 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]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	235	312		
Acquisitions through business combinations, property, plant and equipment	2	1		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				183
Total Depreciation property plant and equipment				183
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	52	114		37
Total disposals and retirements, property, plant and equipment	52	114		37
Total increase (decrease) in property, plant and equipment	185	199		146
Property, plant and equipment at end of period	1,191	1,006	807	819

## 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]	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]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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			235	312
Acquisitions through business combinations, property, plant and equipment			2	1
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	186		-183	-186
Total Depreciation property plant and equipment	186		-183	-186
Impairment loss recognised in profit or loss, property, plant and equipment	0			0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	93		15	21
Total disposals and retirements, property, plant and equipment	93		15	21
Total increase (decrease) in property, plant and equipment	93		39	106
Property, plant and equipment at end of period	673	580	372	333

## 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]	Computer equipments [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]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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		235	312	
Acquisitions through business combinations, property, plant and equipment		2	1	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		52	114	
Total disposals and retirements, property, plant and equipment		52	114	
Total increase (decrease) in property, plant and equipment		185	199	
Property, plant and equipment at end of period	227	1,191	1,006	807

## 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]	Computer equipments [Member]			Leasehold improvements [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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				28
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	183	186		-186
Total Depreciation property plant and equipment	183	186		-186
Impairment loss recognised in profit or loss, property, plant and equipment		0		-91
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	37	93		94
Total disposals and retirements, property, plant and equipment	37	93		94
Total increase (decrease) in property, plant and equipment	146	93		-343
Property, plant and equipment at end of period	819	673	580	363

## 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]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	254		28	254
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-201			
Total Depreciation property plant and equipment	-201			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	191		234	516
Total disposals and retirements, property, plant and equipment	191		234	516
Total increase (decrease) in property, plant and equipment	-138		-206	-262
Property, plant and equipment at end of period	706	844	2,061	2,267

## 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]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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		186	201	
Total Depreciation property plant and equipment		186	201	
Impairment loss recognised in profit or loss, property, plant and equipment		91	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		140	325	
Total disposals and retirements, property, plant and equipment		140	325	
Total increase (decrease) in property, plant and equipment		137	-124	
Property, plant and equipment at end of period	2,529	1,698	1,561	1,685

## 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]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	28	254		28
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-186	-201		
Total Depreciation property plant and equipment	-186	-201		
Impairment loss recognised in profit or loss, property, plant and equipment	-91	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	94	191		234
Total disposals and retirements, property, plant and equipment	94	191		234
Total increase (decrease) in property, plant and equipment	-343	-138		-206
Property, plant and equipment at end of period	363	706	844	2,061

## 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]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
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	254			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			186	201
Total Depreciation property plant and equipment			186	201
Impairment loss recognised in profit or loss, property, plant and equipment			91	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	516		140	325
Total disposals and retirements, property, plant and equipment	516		140	325
Total increase (decrease) in property, plant and equipment	-262		137	-124
Property, plant and equipment at end of period	2,267	2,529	1,698	1,561

## 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]	Leasehold improvements [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	31/03/2021
Disclosure of property, plant and equipment [TextBlock]	
Disclosure of detailed information about property, plant and equipment [TextBlock]	
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	1,685

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

**[400700] Notes - Investment property**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	Refer Significant accounting policies.	Refer Significant accounting policies.
Useful lives or depreciation rates, investment property, cost model	Refer Significant accounting policies.	Refer Significant accounting policies.

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

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of goodwill [TextBlock]				
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill			3,149	109
Total increase (decrease) in goodwill			3,149	109
Goodwill at end of period	3,258	109	3,258	109

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

..(2)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of goodwill [TextBlock]				
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Impairment loss recognised in profit or loss, goodwill		0	0	
Total increase (decrease) in goodwill		0	0	
Goodwill at end of period	0	0	0	0

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

	31/03/2023	31/03/2022
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Changes in goodwill [Abstract]		
Acquisitions through business combinations, goodwill		
Impairment loss recognised in profit or loss, goodwill		
Total increase (decrease) in goodwill		
Goodwill at end of period	3,258	109

### [400900] Notes - Other intangible assets

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

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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]				
Acquisitions through business combinations	3,325	137		3,325
Amortisation other intangible assets	-397	-43		
Total increase (decrease) in Other intangible assets	2,928	94		3,325
Other intangible assets at end of period	3,091	163	69	3,675

#### 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]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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]				
Acquisitions through business combinations	137			
Amortisation other intangible assets			397	43
Total increase (decrease) in Other intangible assets	137		397	43
Other intangible assets at end of period	350	213	584	187

## 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]	Brands and trade marks [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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]				
Acquisitions through business combinations		1,784	85	
Amortisation other intangible assets		-108	-7	
Total increase (decrease) in Other intangible assets		1,676	78	
Other intangible assets at end of period	144	1,754	78	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]	Brands and trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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]				
Acquisitions through business combinations	1,784	85		
Amortisation other intangible assets				108
Total increase (decrease) in Other intangible assets	1,784	85		108
Other intangible assets at end of period	1,931	147	62	177

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

..(5)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of 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]				
Acquisitions through business combinations			1,784	85
Amortisation other intangible assets	7		-108	-7
Total increase (decrease) in Other intangible assets	7		1,676	78
Other intangible assets at end of period	69	62	1,754	78

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

..(6)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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]				
Acquisitions through business combinations		1,784	85	
Total increase (decrease) in Other intangible assets		1,784	85	
Other intangible assets at end of period	0	1,931	147	62

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

..(7)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			Trade marks [Member]
Sub classes of other intangible assets [Axis]	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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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]				
Acquisitions through business combinations				1,784
Amortisation other intangible assets	108	7		-108
Total increase (decrease) in Other intangible assets	108	7		1,676
Other intangible assets at end of period	177	69	62	1,754

## 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]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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]				
Acquisitions through business combinations	85		1,784	85
Amortisation other intangible assets	-7			
Total increase (decrease) in Other intangible assets	78		1,784	85
Other intangible assets at end of period	78	0	1,931	147

## 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]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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		108	7	
Total increase (decrease) in Other intangible assets		108	7	
Other intangible assets at end of period	62	177	69	62

## 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]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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]				
Acquisitions through business combinations	1,784	85		1,784
Amortisation other intangible assets	-108	-7		
Total increase (decrease) in Other intangible assets	1,676	78		1,784
Other intangible assets at end of period	1,754	78	0	1,931

## 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]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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]				
Acquisitions through business combinations		85		
Amortisation other intangible assets			108	7
Total increase (decrease) in Other intangible assets		85	108	7
Other intangible assets at end of period		147	62	177
			177	69

## 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]	Trade marks [Member]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
		31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets			0	0
Total increase (decrease) in Other intangible assets			0	0
Other intangible assets at end of period	62	0	0	0

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

..(13)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets				0
Total increase (decrease) in Other intangible assets	0	0		0
Other intangible assets at end of period	10	10	10	10

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

..(14)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	0		0	0
Other intangible assets at end of period	10	10	0	0

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

..(15)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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]				
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	0	10	10	10

## 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]	Computer software [Member]			Other intangible assets [Member]
Sub classes of other intangible assets [Axis]	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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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]				
Acquisitions through business combinations				1,541
Amortisation other intangible assets	0	0		-289
Total increase (decrease) in Other intangible assets	0	0		1,252
Other intangible assets at end of period	10	10	10	1,337

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

..(17)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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]				
Acquisitions through business combinations	52		1,541	52
Amortisation other intangible assets	-36			
Total increase (decrease) in Other intangible assets	16		1,541	52
Other intangible assets at end of period	85	69	1,734	193

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

..(18)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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		289	36	
Total increase (decrease) in Other intangible assets		289	36	
Other intangible assets at end of period	141	397	108	72

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

..(19)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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]				
Acquisitions through business combinations	1,541	52		1,541
Amortisation other intangible assets	-289	-36		
Total increase (decrease) in Other intangible assets	1,252	16		1,541
Other intangible assets at end of period	1,337	85	69	1,734

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

..(20)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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]				
Acquisitions through business combinations	52			
Amortisation other intangible assets			289	36
Total increase (decrease) in Other intangible assets	52		289	36
Other intangible assets at end of period	193	141	397	108

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

..(21)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]	Other intangible assets, others [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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]				
Acquisitions through business combinations		1,541	52	
Amortisation other intangible assets		-289	-36	
Total increase (decrease) in Other intangible assets		1,252	16	
Other intangible assets at end of period	72	1,337	85	69

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

..(22)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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]				
Acquisitions through business combinations	1,541	52		
Amortisation other intangible assets				289
Total increase (decrease) in Other intangible assets	1,541	52		289
Other intangible assets at end of period	1,734	193	141	397

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

..(23)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of 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		Non-compete asset, Developed technology & Customer contracts	Non-compete asset & Developed technology
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Acquisitions through business combinations			1,541	52
Amortisation other intangible assets	36		-289	-36
Total increase (decrease) in Other intangible assets	36		1,252	16
Other intangible assets at end of period	108	72	1,337	85

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

..(24)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
	Sub classes of other intangible assets [Axis]	Carrying amount [Member]	Internally generated intangible assets [Member]	
Gross carrying amount [Member]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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		Non-compete asset, Developed technology & Customer contracts	Non-compete asset & Developed technology	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Acquisitions through business combinations			1,541	52
Total increase (decrease) in Other intangible assets			1,541	52
Other intangible assets at end of period	69		1,734	141

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

..(25)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of other intangible assets [TextBlock]			
Disclosure of detailed information about other intangible assets [TextBlock]			
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	Non-compete asset, Developed technology & Customer contracts	Non-compete asset & Developed technology	
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Amortisation other intangible assets	289	36	
Total increase (decrease) in Other intangible assets	289	36	
Other intangible assets at end of period	397	108	72

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

..(1)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]		Trade marks [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of other intangible assets [Axis]	Trade marks [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	5-15	5-15	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of other intangible assets [Axis]	Computer software [Member]		Other intangible assets [Member]	
	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	5	5	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
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	3-12	3-12
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	Refer Significant accounting policies.	Refer Significant accounting policies.
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Refer Significant accounting policies.	Refer Significant accounting policies.

**[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]		Corporate loans [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [TextBlock]				
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	40,607	29,713	25,647	14,116
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(2)

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

Classes of financial assets [Axis]	Corporate loans [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Disclosure of financial assets [TextBlock]				
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	(A) 25,647	(B) 14,116	4,011	2,722
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Security deposits : 503 Deposits with related parties : 25,144	Security deposits : 639 Deposits with related parties : 13,477		

**Footnotes**

(A) Security deposits : 503 Deposits with related parties : 25,144

(B) Security deposits : 639 Deposits with related parties : 13,477

**Disclosure of financial assets [Table]**

..(3)

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]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [TextBlock]				
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,011	2,722	10,949	12,875
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [TextBlock]				
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	10,949	12,875	(A) 10,949	(B) 12,875
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Textual information (42) [See below]	Textual information (43) [See below]

**Footnotes**

(A) Interest receivable : 2,178 Balance with delivery partners : 173 Receivable from subsidiaries : 195 Balances with banks in current accounts : 3,905 Deposits with banks (including margin money deposits) : 4,498

(B) Interest receivable : 1,030 Balance with delivery partners : 147 Receivable from subsidiaries : 53 Balances with banks in current accounts : 5,747 Deposits with banks (including margin money deposits) : 5,898

**Disclosure of financial assets [Table]**

..(5)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Equity investments [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [TextBlock]				
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	60,613	103,480	60,613	103,480
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(6)

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

Classes of financial assets [Axis]	Equity investments [Member]			
	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
Categories of financial assets [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of financial assets [TextBlock]				
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	33,258	86,228	(A) 33,258	(B) 86,228
Financial assets, at fair value	0	0	0	0

**Footnotes**

(A) Investments in liquid mutual fund

(B) Investments in liquid mutual fund

**Disclosure of financial assets [Table]**

..(7)

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

Classes of financial assets [Axis]	Equity investments [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	(A) 27,355	(B) 17,252
Financial assets, at fair value	0	0
Description of other financial assets at amortised cost class	Investments in non-convertible debentures(NCDs)/bonds : 9,722 Investments in certificate of deposits : 7,850 Investments in equity and preference instruments : 9,783	Investments in non-convertible debentures(NCDs)/bonds : 7,228 Investments in certificate of deposits : 9,650 Investments in equity and preference instruments : 374

**Footnotes**

(A) Investments in non-convertible debentures(NCDs)/bonds : 9,722 Investments in certificate of deposits : 7,850 Investments in equity and preference instruments : 9,783

(B) Investments in non-convertible debentures(NCDs)/bonds : 7,228 Investments in certificate of deposits : 9,650 Investments in equity and preference instruments : 374

**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]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of financial liabilities [TextBlock]				
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	13,707	13,659	(A) 13,707	(B) 13,659
Financial liabilities, at fair value	0	0	0	0

**Footnotes**

(A) Trade payables : 7,044 Lease liabilities : 2,172 Other financial liabilities : 4,491

(B) Trade payables : 7,388 Lease liabilities : 3,058 Other financial liabilities : 3,213

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

	<b>01/04/2022 to 31/03/2023</b>
Disclosure of financial instruments [TextBlock]	Textual information (44) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial assets [Line items]	
Financial assets	
Financial assets, at fair value	
Description of other financial assets at amortised cost class	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of financial liabilities [Line items]	
Financial liabilities	
Financial liabilities, at fair value	
Disclosure of credit risk [TextBlock]	Textual information (45) [See below]
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Line items]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of credit risk exposure [Line items]	
Financial assets	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of provision matrix [Line items]	
Financial assets	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	
Disclosure of financial instruments by type of interest rate [Line items]	
Financial assets	
Financial liabilities	

## Textual information (42)

### Description of other financial assets at amortised cost class

Interest receivable : 2,178 Balance with delivery partners : 173 Receivable from subsidiaries : 195 Balances with banks in current accounts : 3,905 Deposits with banks (including margin money deposits) : 4,498

## Textual information (43)

### Description of other financial assets at amortised cost class

Interest receivable : 1,030 Balance with delivery partners : 147 Receivable from subsidiaries : 53 Balances with banks in current accounts : 5,747 Deposits with banks (including margin money deposits) : 5,898

## Textual information (44)

## Disclosure of financial instruments [Text Block]

Financial instruments -  
category and fair value  
hierarchy

The carrying value and  
the fair value of the  
financial instruments by  
categories is as follows:

Particulars	Note	(Rs. in Million)	
		As at	As at
March 31, 2023	March 31, 2022		
Financial assets measured at amortised cost:			
Trade receivables	37.1	4,011	2,722
Security deposits	37.2	503	639
Investments in non-convertible debentures(NCDs)/bonds	37.2	9,722	7,228
Investments in certificate of deposits	37.2	7,850	9,650
Interest receivable	37.1	2,178	1,030
Balance with delivery partners	37.1	173	147
Receivable from subsidiaries	37.1	195	53
Deposits with related party	37.2	25,144	13,477
		49,776	34,946

Financial assets measured at fair value through profit and loss			
Investments in liquid mutual fund	37.4	33,258	86,228
		33,258	86,228
Financial assets measured at fair value through other comprehensive income			
Investments in equity and preference instruments	37.4	9,783	374
		9,783	374
Cash and cash equivalents and other balances with banks			
Balances with banks in current accounts	37.3	3,905	5,747
Deposits with banks (including margin money deposits)		4,498	5,898
		8,403	11,645
Financial liabilities measured at amortised cost			
Trade payables	37.1	7,044	7,388
Lease liabilities	37.2	2,172	3,058
Other financial liabilities	37.1	4,491	3,213

Fair value hierarchy

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

37.1

The carrying value of these financial assets and liabilities in the financial statements are considered to be the same as their fair value, due to their short term nature.

37.2

The carrying value of these financial assets and liabilities in the financial statements are carried at amortised cost, to achieve a constant effective rate of interest over their respective lives.

37.3

These accounts are considered to be highly liquid / liquid and the carrying amount of these are considered to be the same as their fair value.

37.4

Fair value hierarchy of assets and liabilities

carried at fair value on recurring basis is as follows:

Particulars	(Rs. in Million)				
	Fair value measurement				
	Balance at the end of the reporting period				
Assets	Level 1	Level 2	Level 3		
As at March 31, 2023					
Investments in liquid mutual fund units	33,258	33,258	-	-	
Investments in equity and preference instruments	9,783	-	-	9,783	
	43,041	33,258	-	9,783	
As at March 31, 2022					
Investments in liquid mutual fund units	86,228	86,228	-	-	
Investments in equity and preference instruments	374	-	-	374	
	86,602	86,228	-	374	

## Textual information (45)

### Disclosure of credit risk [Text Block]

#### Financial risk management

The Company is exposed to various financial risks majorly Credit risk, Liquidity risk, Interest rate risk, Market risk and Equity price risk. The Company's senior management oversees the management of these risks with an objective to minimise the impact of these risks based on charters and (in)formal policies.

#### a. Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Such changes in the values of financial instruments may result from changes in the foreign currency exchange rates, interest rates, credit, liquidity and other market changes.

The Company's exposure to foreign currency exchange rate risk is very limited, as the Company doesn't have any significant foreign exchange transactions. Further, the Company's investments are primarily in fixed rate interest bearing investments. Accordingly, the Company is not significantly exposed to interest rate risk.

#### i) Interest rate risk:

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Company has no debt obligation during the current year. Therefore, there is no impact of possible change in floating rate on the entity's profitability.

#### b. Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial

instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables and unbilled receivables) and from its treasury activities, including deposits with banks and financial institutions, investments in money market and other financial instruments. Credit risk has always been managed by the Company through credit approvals, established credit limits and continuously monitoring the

creditworthiness of customers to which the Company grants credit in the normal course of business.

i) Trade receivables

Trade receivables consists of receivables from large number of unrelated restaurant partners and online payment partners. The Company's credit risk with regard to receivables from restaurant is reduced by it's business model which allows it to offset payables to restaurants against receivables. The Company operates with known online payment partners, these are short term and carried very low credit risk at the reporting date. The Company's trade receivables are non-interest bearing and generally carries credit period of 0 to 60 days. The Company does not have significant credit risk exposure to any single counterparty. The Company does not hold collateral as security.

As per Ind AS 109, the Company uses the expected credit loss model to assess the impairment loss. The Company uses the provision matrix to compute the expected credit loss allowances for the receivable balances.

Provision matrix is calculated based on the actual and credit loss experience that takes in to account the historical experience as well as the current economic conditions. Refer note 27 for the details on allowances for doubtful debts and advances and note 8 for the outstanding trade receivable balance which is subject to credit risk exposure of the Company.

Outstanding customer receivables are regularly and closely monitored basis the historical trend, the Company provides for any outstanding receivables beyond 180 days which are doubtful, the trade receivables on

the respective reporting dates are net off the allowances which is sufficient to cover the entire life time loss of sales recognised including those that are currently less than 180 days outstanding, the total provision of Rs. 684

Million (March 31, 2022:Rs. 455) consists of both these types of amounts.

- ii) Financial instruments and cash deposits
- Credit risk from balances with banks and financial institutions is managed by the Company's treasury department in accordance with the Company's approved investment policy. Investments of surplus funds are made primarily in liquid mutual fund units, fixed maturity plan securities, fixed deposits, quoted bonds issued by government and quasi government organisations, certificate of deposits, commercial papers etc. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty. Counterparty credit limits are reviewed by the Company's Board of Directors on quarterly basis. The limits are set to minimise the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments.

The Company's maximum exposure to credit risk for the components of the balance sheet at March 31, 2023 and March 31, 2022 is the carrying amounts as illustrated in note 5.

- c. Liquidity risk
- Liquidity risk is the risk of being unable to meet the payment obligations resulting from financial liabilities, which may arise from unavailability of funds. The exposure to liquidity risk is closely monitored on company level using daily liquidity reports and regular cash forecast reports to ensure adequate distribution. The Company believes that cash and cash equivalents and current investments are sufficient to meet its current requirements, accordingly, no liquidity risk is perceived.

The break up of cash and cash equivalents, deposits and current investments are as follows:

		(Rs. in Million)	
Particulars		As at	As at
March 31, 2023	March 31, 2022		
	Cash and cash equivalents	3,905	9,747
	Other balance with banks	4,498	1,898
	Investments (investment in money market mutual funds)	33,258	86,228
		41,661	97,873

The table below summarises the maturity profile of the Company's financial liabilities at the reporting date. The amounts are based on contractual undiscounted payments.

		(Rs. in Million)				
Particulars	Carrying value	On Demand	0-180 days	180-365 days	More than 365 days	Total
As at 31 March 2023						
Lease liabilities	2,172	-	240	241	2,401	2,882
Trade payables	7,044	-	7,044	-	-	7,044
Other financial liabilities	4,491	340	4,151	-	-	4,491
	13,707	340	11,435	241	2,401	14,417
As at 31 March 2022						
Lease liabilities	3,058	-	508	500	4,535	5,543
Trade payables	7,388	-	7,388	-	-	7,388

Other financial liabilities	3,213	256	2,957	-	-	3,213
	13,659	256	10,853	500	4,535	16,144

d. Equity price risk

The Company does not have any material exposures to equity price risk.

### [400400] Notes - Non-current investments

Details of non-current investments [Table]

..(1)

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

Classification of non-current investments [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Non-current investments	278	374	5,381	6,476
Name of body corporate in whom investment has been made	Urban piper Technology Private Limited	Urban piper Technology Private Limited	Investments in non-convertible debentures(NCDs)/bonds	Investments in non-convertible debentures(NCDs)/bonds
Number of shares of non-current investment made in body corporate	[shares] 1,260	[shares] 1,260	[shares] 0	[shares] 0

Details of non-current investments [Table]

..(2)

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

Classification of non-current investments [Axis]	3		4		5	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Non-current investments [Abstract]						
Disclosure of details of non-current investments [Abstract]						
Details of non-current investments [Line items]						
Type of non-current investments	Other non-current investments	Other non-current investments	Investment in subsidiaries equity instruments	Investment in other Indian companies preference shares		
Class of non-current investments	Other investments	Other investments	Other investments	Other investments		
Non-current investments	1,000	5,950	30			671
Name of body corporate in whom investment has been made	Investments in certificate of deposits	Investments in certificate of deposits	Scootsy Logistics Private Limited	Loyal Hospitality Private Limited		
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 7,18,633	[shares] 6,89,358		

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

..(3)

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

Classification of non-current investments [Axis]	6
	<b>01/04/2022 to 31/03/2023</b>
Non-current investments [Abstract]	
Disclosure of details of non-current investments [Abstract]	
Details of non-current investments [Line items]	
Type of non-current investments	Investment in other Indian companies preference shares
Class of non-current investments	Other investments
Non-current investments	9,505
Name of body corporate in whom investment has been made	Roppen Transportation Services Private Limited
Number of shares of non-current investment made in body corporate	[shares] 1,99,948

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

	<b>01/04/2022 to 31/03/2023</b>	<b>31/03/2022</b>
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (46) [See below]	
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	16,865	12,800
Aggregate provision for diminution in value of non-current investments	0	0

## Textual information (46)

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

		(Rs. in Million)	
		As at	As at
March 31, 2023	Investments		
	Non-current		
	Unquoted - carried at cost		
	Investment in subsidiaries		
	Scootsy Logistics Private Limited (refer note 5.1)	30	-
	(718,633 Equity shares ofRs. 10 each, fully paid up (March 31, 2022: 676,152)		
	(Nil Series A CCPS ofRs. 10 each, fully paid up (March 31, 2022: 42,481)		
	(net of Impairment ofRs. 1,023 Million (March 31, 2022:Rs. 1,023 Million)		
	Supr Infotech solutions Private Limited (refer note 5.1)	-	-
	969,255 Equity shares ofRs. 10 each, fully paid up (March 31, 2022 : 969,255)		
	(net of Impairment ofRs. 5,035 Million (March 31, 2022:Rs. 4,909 Million)		
	Investment in equity and preference shares of associates		
	Maverix Platforms Private Limited (refer note 5.2)	-	-
	(Nil Equity shares ofRs. 10 each, fully paid up (March 31, 2022: Nil)		
	(Nil Series C1 0.01% CCPS ofRs. 20 each, fully paid up (March 31, 2022: Nil)		

(Nil Series C3 0.01% CCPS ofRs. 20 each, fully paid up (March 31, 2022: Nil)		
(Nil Series A OCPS 0.01% ofRs. 20 each, fully paid up (March 31, 2022: Nil)		
Loyal Hospitality Private Limited (refer note 5.3)	671	-
(6,89,358 Series B5 CCPS ofRs. 10 each, fully paid up (March 31, 2022: Nil)		
Unquoted - carried at fair value through other comprehensive income (FVTOCI)		
Urban piper Technology Private Limited (refer note 5.4)	278	374
(1,260 Series B 0.001% CCPS ofRs. 100 each, fully paid up (March 31, 2022: 1,260)		
Roppen Transportation Services Private Limited (refer note 5.5)	9,505	-
(10 Equity shares ofRs. 10 each, fully paid up (March 31, 2022: Nil)		
(1,99,948 Series D CCPS ofRs. 1 each, fully paid up (March 31, 2022: Nil)		
Unquoted - carried at amortised cost		
Investments in non-convertible debentures(NCDs)/bonds	5,381	6,476
Investments in certificate of deposits	1,000	5,950
	16,865	12,800

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

..(1)

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

Classification of current investments [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Other current investments	Other current investments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Current investments	33,258	86,228	6,850	3,700
Name of body corporate in whom investment has been made	Investments in liquid mutual fund units	Investments in liquid mutual fund units	Investments in certificate deposits	Investments in certificate of deposits
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

**Details of current investments [Table]**

..(2)

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

Classification of current investments [Axis]	3	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments
Current investments	4,341	752
Name of body corporate in whom investment has been made	Investments in non-convertible debentures(NCDs)/bonds	Investments in non-convertible debentures(NCDs)/bonds
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0

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

	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of notes on current investments explanatory [TextBlock]	Textual information (47) [See below]	
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	44,449	90,680
Aggregate provision for diminution in value of current investments	0	0

## Textual information (47)

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

	Current		
	Quoted		
	Investments carried at fair value through profit or loss		
	Investments in mutual fund units	33,258	86,228
	Unquoted		
	Investments carried at amortised cost		
	Investments in commercial papers	-	-
	(net of Impairment ofRs. 598 Million (March 31, 2022:Rs. 598 Million)		
	Investments in non-convertible debentures(NCDs)/bonds	4,341	752
	Investments in certificate of deposits	6,850	3,700
		44,449	90,680
A	Details of aggregate amount of quoted, unquoted and impairment of investments:		
	Aggregate amount of quoted investments and market value thereof	33,258	86,228
	Aggregate amount of unquoted investments	34,712	23,782
	Aggregate amount of impairment in value of investments.	6,656	6,530
B	Details of investments		
	5.1 During the year, the Company has carried out an investment ofRs. 126 Million in the form of ESOP cross charge to the employees of SuprDaily ("SuprDaily") (March 31 2022:Rs. 482 Million).		

As on March 31, 2023, the Company had assessed the carrying value of the investment amounting to Rs. 126 Million (March 31, 2022:Rs. 4,909 Million) and based on the future operational plan, projected cashflows and valuation carried out, the entire investment has been impaired as at March 31, 2023.

During the year Company has carried out an investment of Rs. 30 Million in the form of ESOP cross charge to the employees of Scootsy Logistics Private Limited ("Scootsy") (March 31, 2022:Rs. Nil).

5.2 During the year ended March 31, 2022, the Company has disinvested its entire holding in Maverix Platforms Private Limited by way of sale of all instruments for a total consideration of 837 million and recorded a gain of Rs. 455 Million in the statement of profit and loss for the year ended March 31, 2022.

5.3 On 1st March, 2023, the company has sold one of its business undertaking on slump sale basis to Loyal Hospitality Private Limited (LHPL). The sale is for a consideration of Rs. 671 Million. In exchange of the consideration, the company has received 6,89,358 Series B CCPS of face value of Rs. 10 each representing 21.72% of shareholding of LHPL. On account of this sale, the company has recorded a gain of Rs. 534 Million in the statement of profit and loss during the year ended March 31, 2023

5.4 During the year ended March 31, 2022, the company had acquired 5% of shareholding in Urbanpiper Technology Private Limited ("Urbanpiper") for a total consideration of Rs. 374 Million. The Compulsory Convertible Preference shares are designated as FVTOCI as they are not held for trading purpose and are not in similar line of business as the company. Further, disclosing their fair value fluctuation in profit or loss will not reflect the purpose of holding.

During the current year, the company has recorded FVTOCI loss in the statement of profit and loss amounting to Rs. 96 Million on account of changes in the fair value of shares.

5.5 During the year, the Company has acquired 1,99,948 Series D CCPS shares and 10 equity shares in Roppen Transportation Private Limited ("Rapido") constituting 15.10% on a fully diluted basis for Rs. 9,505 Mn. Rapido is engaged in providing services as on-demand technology-based transportation aggregator for two-wheelers and four-wheeler vehicles and operates through the mobile application 'Rapido'. The Company basis the shareholders agreement ("SHA") had the right to nominate and appoint 1 (one) Nominee Director in the board of Rapido subject to the terms contained in the SHA and the Articles of Association of Rapido. The

Company on date of acquisition has issued an irrevocable waiver letter basis which it has waived its right to appoint a director on an irrevocable and unconditional basis till 31st March 2024 ("Waiver").

Rapido is not an associate as of balance sheet date as per Ind AS 28 'Investments in Associates and Joint Ventures' and hence the Company has recognised the investments in Rapido as an investment at Fair Value Through Other Comprehensive Income (FVTOCI).

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-38,633	-24,729
Net cash flows from (used in) operating activities	-38,633	-24,729
Net cash flows from (used in) investing activities, continuing operations	33,395	-107,276
Net cash flows from (used in) investing activities	33,395	-107,276
Net cash flows from (used in) financing activities, continuing operations	-604	136,703
Net cash flows from (used in) financing activities	-604	136,703

**[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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (48) [See below]			
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] 230,94,62,099	[shares] 230,94,62,099		[shares] 214,50,06,000
Value of shares authorised	166,343.03099	166,343.03099		2,145.006
Number of shares issued	[shares] 18,25,70,280	[shares] 16,45,59,145		[shares] 2,65,73,839
Value of shares issued	155,652.000639	155,633.989504		26.573839
Number of shares subscribed and fully paid	[shares] 18,25,70,280	[shares] 16,45,59,145		[shares] 2,65,73,839
Value of shares subscribed and fully paid	155,652.000639	155,633.989504		26.573839
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] 18,25,70,280	[shares] 16,45,59,145		[shares] 2,65,73,839
Total value of shares subscribed	155,652.000639	155,633.989504		26.573839
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 18,25,70,280	[shares] 16,45,59,145		[shares] 2,65,73,839
Value of shares called	155,652.000639	155,633.989504		26.573839
Value of shares paid-up	155,652.000639	155,633.989504		26.573839
Par value per share				[INR/shares] 1
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued as bonus shares	[shares] 0	[shares] 16,31,05,600		
Number of shares issued in other private placement	[shares] 0	[shares] 4,52,377		[shares] 0
Number of other issues of shares	[shares] 1,80,11,135	[shares] 6,737		[shares] 1,80,11,135
Number of shares issued under employee stock option plan	[shares] 0	[shares] 4,955		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 84,46,200		[shares] 0
Total aggregate number of shares issued during period	[shares] 1,80,11,135	[shares] 17,20,15,869		[shares] 1,80,11,135
Decrease in number of shares during period [Abstract]				
Other decrease in number of shares	[shares] 0	[shares] 84,46,200		
Total decrease in number of shares during period	[shares] 0	[shares] 84,46,200		
Total increase (decrease) in number of shares outstanding	[shares] 1,80,11,135	[shares] 16,35,69,669		[shares] 1,80,11,135
Number of shares outstanding at end of period	[shares] 18,25,70,280	[shares] 16,45,59,145	[shares] 9,89,476	[shares] 2,65,73,839
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				

Amount of bonus issue during period	0	163,105.6		
Amount of other private placement issue during period	0	957.18007		0
Amount of other issues during period	18.011135	0.006737		18.011135
Amount of shares issued under employee stock option plan	0	0.004955		0
Amount of other issue arising out of conversion of securities during period	0	8,446.2		0
Total aggregate amount of increase in equity share capital during period	18.011135	164,071.237962		18.011135
Decrease in equity share capital during period [Abstract]				
Other decrease in amount of shares	0	8,446.2		
Total decrease in equity share capital during period	0	8,446.2		
Total increase (decrease) in share capital	18.011135	155,625.037962		18.011135
Equity share capital at end of period	(A) 155,652.000639	(B) 155,633.989504	8.951542	26.573839
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Refer to child member

(A) Equity share capital : 27 Instruments entirely equity in nature : 155625

(B) Equity share capital : 9 Instruments entirely equity in nature : 155625

## 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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Refer to child member		(A) Preference shares	(B) Preference shares
Number of shares authorised	[shares] 214,50,06,000		[shares] 12,42,499	[shares] 12,42,499
Value of shares authorised	2,145.006		12.42499	12.42499
Number of shares issued	[shares] 85,62,704		[shares] 12,41,680	[shares] 12,41,680
Value of shares issued	8.562704		12.4168	12.4168
Number of shares subscribed and fully paid	[shares] 85,62,704		[shares] 12,41,680	[shares] 12,41,680
Value of shares subscribed and fully paid	8.562704		12.4168	12.4168
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] 85,62,704		[shares] 12,41,680	[shares] 12,41,680
Total value of shares subscribed	8.562704		12.4168	12.4168
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 85,62,704		[shares] 12,41,680	[shares] 12,41,680
Value of shares called	8.562704		12.4168	12.4168
Value of shares paid-up	8.562704		12.4168	12.4168
Par value per share	[INR/shares] 1		[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 in other private placement	[shares] 10		[shares] 0	[shares] 3,57,006
Number of other issues of shares	(C) [shares] 6,737			
Number of shares issued under employee stock option plan	[shares] 4,955			
Number of other issue of shares arising out of conversion of securities	(D) [shares] 84,46,200			
Total aggregate number of shares issued during period	[shares] 84,57,902		[shares] 0	[shares] 3,57,006
Total increase (decrease) in number of shares outstanding	[shares] 84,57,902		[shares] 0	[shares] 3,57,006
Number of shares outstanding at end of period	[shares] 85,62,704	[shares] 1,04,802	[shares] 12,41,680	[shares] 12,41,680
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other private placement issue during period	0.00001		0	3.57006
Amount of other issues during period	(E) 0.006737			
Amount of shares issued under employee stock option plan	0.004955			
Amount of other issue arising out of conversion of securities during period	(F) 8.4462			
Total aggregate amount of increase in equity share capital during period	8.457902		0	3.57006
Total increase (decrease) in share capital	8.457902		0	3.57006
Equity share capital at end of period	8.562704	0.104802	12.4168	12.4168
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Type of share	Refer to child member		(A) Preference shares	(B) Preference shares

**Footnotes**

- (A) 0.01% compulsorily convertible cumulative preference shares
- (B) 0.01% compulsorily convertible cumulative preference shares
- (C) Sweat Equity
- (D) Conversion of Bonus CCCPS to equity shares
- (E) Sweat Equity
- (F) Conversion of Bonus CCCPS to equity 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]	Equity shares 3 [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share		(A) Preference shares	(B) Preference shares	
Number of shares authorised		[shares] 1,08,000	[shares] 1,08,000	
Value of shares authorised		1,080	1,080	
Number of shares issued		[shares] 95,361	[shares] 95,361	
Value of shares issued		953.61	953.61	
Number of shares subscribed and fully paid		[shares] 95,361	[shares] 95,361	
Value of shares subscribed and fully paid		953.61	953.61	
Number of shares subscribed but not fully paid		[shares] 0	[shares] 0	
Value of shares subscribed but not fully paid		0	0	
Total number of shares subscribed		[shares] 95,361	[shares] 95,361	
Total value of shares subscribed		953.61	953.61	
Value of shares paid-up [Abstract]				
Number of shares paid-up		[shares] 95,361	[shares] 95,361	
Value of shares called		953.61	953.61	
Value of shares paid-up		953.61	953.61	
Par value per share		[INR/shares] 10,000	[INR/shares] 10,000	
Amount per share called in case shares not fully called		[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 in other private placement		[shares] 0	[shares] 95,361	
Total aggregate number of shares issued during period		[shares] 0	[shares] 95,361	
Total increase (decrease) in number of shares outstanding		[shares] 0	[shares] 95,361	
Number of shares outstanding at end of period	[shares] 8,84,674	[shares] 95,361	[shares] 95,361	[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 other private placement issue during period		0	953.61	
Total aggregate amount of increase in equity share capital during period		0	953.61	
Total increase (decrease) in share capital		0	953.61	
Equity share capital at end of period	8.84674	953.61	953.61	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	0	
Type of share		(A) Preference shares	(B) Preference shares	

## Footnotes

(A) 0.01% compulsorily convertible cumulative preference shares

(B) 0.01% compulsorily convertible cumulative preference

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

..(4)

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

Classes of equity share capital [Axis]	Equity shares 4 [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of classes of equity share capital [Abstract]			
Disclosure of classes of equity share capital [Line items]			
Type of share	(A) Preference shares	(B) Preference shares	
Number of shares authorised	[shares] 16,31,05,600	[shares] 16,31,05,600	
Value of shares authorised	163,105.6	163,105.6	
Number of shares issued	[shares] 15,46,59,400	[shares] 15,46,59,400	
Value of shares issued	154,659.4	154,659.4	
Number of shares subscribed and fully paid	[shares] 15,46,59,400	[shares] 15,46,59,400	
Value of shares subscribed and fully paid	154,659.4	154,659.4	
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	
Value of shares subscribed but not fully paid	0	0	
Total number of shares subscribed	[shares] 15,46,59,400	[shares] 15,46,59,400	
Total value of shares subscribed	154,659.4	154,659.4	
Value of shares paid-up [Abstract]			
Number of shares paid-up	[shares] 15,46,59,400	[shares] 15,46,59,400	
Value of shares called	154,659.4	154,659.4	
Value of shares paid-up	154,659.4	154,659.4	
Par value per share	[INR/shares] 1,000	[INR/shares] 1,000	
Amount per share called in case shares not fully called	[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 bonus shares	[shares] 0	[shares] 16,31,05,600	
Total aggregate number of shares issued during period	[shares] 0	[shares] 16,31,05,600	
Decrease in number of shares during period [Abstract]			
Other decrease in number of shares	[shares] 0	(C) [shares] 84,46,200	
Total decrease in number of shares during period	[shares] 0	[shares] 84,46,200	
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 15,46,59,400	
Number of shares outstanding at end of period	[shares] 15,46,59,400	[shares] 15,46,59,400	[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 bonus issue during period	0	163,105.6	
Total aggregate amount of increase in equity share capital during period	0	163,105.6	
Decrease in equity share capital during period [Abstract]			
Other decrease in amount of shares	0	(D) 8,446.2	
Total decrease in equity share capital during period	0	8,446.2	
Total increase (decrease) in share capital	0	154,659.4	
Equity share capital at end of period	154,659.4	154,659.4	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	
Type of share	(A) Preference shares	(B) Preference shares	

## Footnotes

(A) 0.01% compulsorily convertible cumulative preference shares

(B) 0.01% compulsorily convertible cumulative preference shares

(C) Converted during the year

(D) Converted during the year

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Type of share	Refer to child member	Refer to child member	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Refer to child member	Refer to child member	Equity	Equity
Name of shareholder	Refer to child member	Refer to child member	IIFL Special Opportunities Fund – S	IIFL Special Opportunities Fund – S
Permanent account number of shareholder			AABTI5210M	AABTI5210M
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 2,34,72,233	[shares] 85,62,704	[shares] 40,60,098	[shares] 40,60,098
Percentage of shareholding in company	88.00%	100.00%	15.00%	47.00%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Elevation Partner V Ltd.	Elevation Partner V Ltd.	TIMES INTERNET LIMITED	Sushma Anand Jain
CIN of shareholder			U74999DL1999PLC135531	
Permanent account number of shareholder				AABPJ1891K
Country of incorporation or residence of shareholder	MAURITIUS	MAURITIUS	INDIA	INDIA
Number of shares held in company	[shares] 14,01,000	[shares] 14,01,000	[shares] 1,80,11,135	[shares] 8,47,605
Percentage of shareholding in company	5.00%	16.00%	68.00%	10.00%

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

..(3)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			Equity shares 2 [Member]
	Shareholder 4 [Member]	Shareholder 5 [Member]	Shareholder 6 [Member]	Name of shareholder [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023
Type of share	Equity	Equity	Equity	(A) 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	Equity	Equity	Equity	(A) Preference shares
Name of shareholder	MIH India Food Holdings B.V	Mauryan First	Others	
Permanent account number of shareholder		AAETM5389A	XXXXX3333M	
Country of incorporation or residence of shareholder	NETHERLANDS	INDIA	INDIA	
Number of shares held in company	[shares] 9,47,076	[shares] 4,94,553	[shares] 8,12,372	
Percentage of shareholding in company	11.00%	6.00%	10.00%	

### Footnotes

(A) 0.01% compulsorily convertible cumulative preference shares

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

..(4)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]		Equity shares 3 [Member]		Equity shares 4 [Member]
Name of shareholder [Axis]	Name of shareholder [Member]		Name of shareholder [Member]		Name of shareholder [Member]
	01/04/2021 to 31/03/2022		01/04/2022 to 31/03/2023		01/04/2021 to 31/03/2022
Type of share	(A) Preference shares	(B) Preference shares	(C) Preference shares	(D) 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	(A) Preference shares	(B) Preference shares	(C) Preference shares	(D) Preference shares	

### Footnotes

(A) 0.01% compulsorily convertible cumulative preference shares

(B) 0.01% compulsorily convertible cumulative preference shares

(C) 0.01% compulsorily convertible cumulative preference

(D) 0.01% compulsorily convertible cumulative preference shares

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

..(5)

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

Classes of equity share capital [Axis]	Equity shares 4 [Member]
Name of shareholder [Axis]	Name of shareholder [Member]
	01/04/2021 to 31/03/2022
Type of share	(A) 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	(A) Preference shares

### Footnotes

(A) 0.01% compulsorily convertible cumulative preference shares

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (49) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	[pure] 0	[pure] 38
Nature of security on private placement of equity share		Private Placement
Whether money raised from public offering during year	No	No

## Textual information (48)

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

Share capital		(Rs. in Million)	
		As at	As at
March 31, 2023	March 31, 2022		
Authorised share capital			
Equity shares of Rs. 1 each.			
	2,145,006,000 (March 31, 2022: 2,145,006,000 )	2,145	2,145
0.01% compulsorily convertible cumulative preference shares of Rs. 10 each.			
	Series A - 61,440 (March 31, 2022: 61,440)	1	1
	Series B - 85,000 (March 31, 2022: 85,000)	1	1
	Series C - 111,766 (March 31, 2022: 111,766)	1	1
	Series D - 29,800 (March 31, 2022: 29,800)	0	0
	Series E - 102,960 (March 31, 2022: 102,960)	1	1
	Series F - 80,290 (March 31, 2022: 80,290)	1	1
	Series G - 118,850 (March 31, 2022: 118,850)	1	1
	Series H - 247,750 (March 31, 2022: 247,750)	2	2
	Series I - 47,637 (March 31, 2022: 47,637)	1	1
	Series I-2 - 1,33,357 (March 31, 2022: 1,33,357)	1	1

	Series J - 100,238 (March 31, 2022: 100,238)	1	1
	Series J2 - 123,411 (March 31, 2022: 123,411)	1	1
	0.01% compulsorily convertible cumulative preference shares of Rs. 10,000 each.		
	Series K - 108,000 (March 31, 2022: 108,000)	1,080	1,080
	0.01% compulsorily convertible cumulative preference shares of Rs. 1,000 each.		
	Bonus CCPS - 163,105,600 (March 31, 2022: 163,105,600)	1,63,106	1,63,106
		1,66,343	1,66,343
			(Rs. in Million)
		As at	As at
March 31, 2023	March 31, 2022		
(i)	Equity share capital		
	Issued, subscribed and fully paid-up share capital		
	Equity share capital	27	9
(ii)	Instruments entirely equity in nature		
	0.01% compulsorily convertible cumulative preference shares		
	Series A	1	1

Series B	1	1
Series C	1	1
Series D*	0	0
Series E	1	1
Series F	1	1
Series G	2	2
Series H	2	2
Series I **	0	-
Series I2	1	1
Series J	1	1
Series J2	1	1
Series K	954	954
Bonus CCPS	1,54,659	1,54,659
	1,55,625	1,55,625
Total issued, subscribed and fully paid-up share capital	1,55,652	1,55,634

\* Consists CCCPS ofRs. 297,930 (March 31, 2022:Rs. 297,930)

\*\* Consists CCCPS ofRs. 476,370 (March 31, 2022:Rs. 476,370)

(a)

Reconciliation of shares outstanding at the beginning and at the end of the reporting period:

(i)	Equity share capital		
		No of Shares	Amount in
	Million		
	As at April 01, 2021*	1,04,802	-
	Conversion of Bonus CCCPS to equity shares	84,46,200	8
	Issued during the year*	11,702	-
	As at March 31, 2022	85,62,704	9
	Issued during the year	1,80,11,135	18
	As at March 31, 2023	2,65,73,839	27

\* Amount less than a million

(ii)	Instruments entirely equity in nature				
		As at Mar 31, 2023		As at Mar 31, 2022	
		No of shares	Amount in	No of shares	Amount in
	0.01% compulsorily convertible cumulative preference shares (" CCCPS")				
	Million				
	Series A				
	At the beginning of the year	61,340	1	61,340	1
	Issued during the year	-	-	-	-

	At the end of the year	61,340	1	61,340	1
	Series B				
	At the beginning of the year	84,345	1	84,345	1
	Issued during the year	-	-	-	-
	At the end of the year	84,345	1	84,345	1
	Series C				
	At the beginning of the year	1,11,766	1	1,11,766	1
	Issued during the year	-	-	-	-
	At the end of the year	1,11,766	1	1,11,766	1
	Series D				
	At the beginning of the year*	29,793	-	29,793	-
	Issued during the year	-	-	-	-
	At the end of the year*	29,793	-	29,793	-
		As at Mar 31, 2023		As at Mar 31, 2022	
		No of shares	Amount in	No of shares	Amount in
Million	Million				
	Series E				

At the beginning of the year	1,02,956	1	1,02,956	1
Issued during the year	-	-	-	-
At the end of the year	1,02,956	1	1,02,956	1
Series F				
At the beginning of the year	80,280	1	80,280	1
Issued during the year	-	-	-	-
At the end of the year	80,280	1	80,280	1
Series G				
At the beginning of the year	1,18,843	2	1,18,843	2
Issued during the year	-	-	-	-
At the end of the year	1,18,843	2	1,18,843	2
Series H				
At the beginning of the year	2,47,714	2	2,47,714	2
Issued during the year	-	-	-	-
At the end of the year	2,47,714	2	2,47,714	2
Series I				
At the beginning of the year*	47,637	-	47,637	-
Issued during the year	-	-	-	-

At the end of the year*	47,637	-	47,637	-
Series I2				
At the beginning of the year	1,33,357	1	-	-
Issued during the year	-	-	1,33,357	1
At the end of the year	1,33,357	1	1,33,357	1
Series J				
At the beginning of the year	1,00,238	1	-	-
Issued during the year	-	-	1,00,238	1
At the end of the year	1,00,238	1	1,00,238	1
Series J2				
At the beginning of the year	1,23,411	1	-	-
Issued during the year	-	-	1,23,411	1
At the end of the year	1,23,411	1	1,23,411	1
Series K				
At the beginning of the year	95,361	954	-	-
Issued during the year	-	-	95,361	954
At the end of the year	95,361	954	95,361	954
Bonus CCPS				

At the beginning of the year	15,46,59,400	1,54,659	-	-
Issued during the year	-	-	16,31,05,600	1,63,105
Converted during the year	-	-	-84,46,200	-8,446
At the end of the year	15,46,59,400	1,54,659	15,46,59,400	1,54,659
Total	15,59,96,441	1,55,625	15,59,96,441	1,55,625

\* Amount less than a million

(b) Terms/ rights attached to equity shares

The Company has only one class of equity shares having par value of Rs. 1 per share (March 31, 2022:Rs. 1). Each holder of equity shares is entitled to one vote per share. All equity shares rank equally with regard to dividends and share in the Company's residual assets. The company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders, further, the equity share holders other than non-investors shall have priority over other equity share holders and will have the same rights as the preference shareholders.

(c) Terms/ rights attached to CCCPS

The company has twelve classes of 0.01% CCCPS having a par value of Rs. 10 per share (March 31, 2022:Rs. 10) Series A to J-2 CCCPS, one class of 0.01% Series K CCCPS having a par value of Rs. 10,000 per share (March 31, 2022:Rs. 10,000) and 0.01% Bonus CCCPS having a par value of Rs. 1,000 per share (March 31, 2022:Rs. 1,000). All CCCPS holders shall carry a cumulative dividend rate of 0.01% per annum on an as If converted basis. In addition to the same, if the holders of Equity Shares are paid dividend in excess of 0.01% per annum, the holders of the CCCPS shall be entitled to dividend at such higher rate. Any dividend proposed by the Board of Directors is subject to shareholders' approval at the ensuing Annual General Meeting.

Preference shares of all classes of CCCPS rank pari passu except Bonus CCCPS. Bonus CCCPS issued to investors shall rank subordinate to the Series A to Series K CCCPS but ranks pari-passu to instruments that are outstanding and/or which may be issued by the Company to investors in all respects including but not limited to voting rights, dividends and liquidation. Bonus CCCPS issued to non-investors shall rank pari passu with their equity shares issued by the company in all respects including but not limited to voting rights, dividends and liquidation.

All classes of 0.01% CCCPS except Bonus CCCPS and Series K CCCPS are convertible into 1,401 equity shares. Series K 0.01% CCCPS are convertible into 1,376 equity shares. Bonus CCCPS consist of Class A and Class B CCCPS where Class

A Bonus CCCPS are convertible into 1 equity share and Class B Bonus CCCPS are convertible into 1.6 equity shares as per

the terms of the respective shares issue.

All CCCPS are compulsorily convertible in whole or part into equity shares before the expiry of nineteen years from the date of issuance. If not converted earlier voluntarily by the holder thereof, shall automatically convert into Equity Shares at the then applicable CCCPS Conversion Price only in the following circumstances, (i) in connection with a Qualified IPO, on the latest permissible date prior to the issue of Shares to the public in connection therewith; or (ii) on the day following the completion of 19 (nineteen) years from the date of issuance of the same.

(d) Details of shareholders holding more than 5% shares in each class of shares of the Company

	As at March 31, 2023		As at March 31, 2022	
	No.	% of total	No.	% of total
Equity shares				
Times Internet Limited	1,80,11,135	68%	-	0%
IIFL Special Opportunities Fund – S	40,60,098	15%	40,60,098	47%
Elevation Partner V Ltd.*	14,01,000	5%	14,01,000	16%
MIH India Food Holdings B.V	9,47,076	4%	9,47,076	11%
Sushma Anand Jain	8,47,000	3%	8,47,605	10%

Mauryan First	4,94,553	2%	4,94,553	6%
Others	8,12,977	3%	8,12,372	10%
	2,65,73,839	100%	85,62,704	100%

## Instruments entirely equity in nature

## 0.01% compulsorily convertible cumulative preference shares ("CCCPS")

## Series A

Accel India IV (Mauritius) Ltd.	22,928	37%	22,928	37%
MIH India Food Holdings B.V	18,688	30%	18,688	30%
Elevation Partner V Ltd.*	8,415	14%	8,415	14%
Tencent Cloud Europe B.V.	4,402	7%	4,402	7%
Others	6,907	12%	6,907	12%
	61,340	100%	61,340	100%

## Series B

Elevation Partner V Ltd.*	22,021	26%	22,021	26%
Norwest Venture Partners VII-A-Mauritius	19,669	23%	19,669	23%
Accel India IV (Mauritius) Ltd.	16,840	20%	16,840	20%
MIH India Food Holdings B.V	12,180	14%	12,180	14%
Apoletto Asia Ltd	6,633	8%	6,633	8%
Others	7,002	9%	7,002	9%

	84,345	100%	84,345	100%
	As at March 31, 2023		As at March 31, 2022	
	No.	% of total	No.	% of total
Series C				
Norwest Venture Partners VII-A-Mauritius	30,815	28%	30,815	28%
Elevation Partner V Ltd.*	26,572	24%	26,572	24%
Accel India IV (Mauritius) Ltd.	25,955	23%	25,955	23%
Apoletto Asia Ltd	8,515	8%	8,515	8%
MIH India Food Holdings B.V	7,477	7%	7,477	7%
Others	12,432	10%	12,432	10%
	1,11,766	100%	1,11,766	100%
Series D				
MIH India Food Holdings B.V	18,795	63%	18,795	63%
Tencent Cloud Europe B.V.	2,366	8%	2,366	8%
Elevation Partner V Ltd.*	1,997	7%	1,997	7%
Accel India IV (Mauritius) Ltd.	1,853	6%	1,853	6%
Norwest Venture Partners VII-A-Mauritius	1,734	6%	1,734	6%
Others	3,048	10%	3,048	10%
	29,793	100%	29,793	100%

## Series E

MIH India Food Holdings B.V	80,754	78%	80,754	78%
Elevation Partner V Ltd.*	7,723	8%	7,723	8%
Accel India IV (Mauritius) Ltd.	6,435	6%	6,435	6%
Norwest Venture Partners VII-A (Mauritius)	6,435	6%	6,435	6%
Others	1,609	2%	1,609	2%
	1,02,956	100%	1,02,956	100%

## Series F

MIH India Food Holdings B.V.	48,174	60%	48,174	60%
Inspired Elite Investments Limited	32,106	40%	32,106	40%
	80,280	100%	80,280	100%

## Series G

MIH India Food Holdings B.V	40,464	34%	40,464	34%
DST EuroAsia V B.V.	40,454	34%	40,454	34%
Coatue PE Asia XI LLC	25,280	21%	25,280	21%
Inspired Elite Investments Limited	12,645	11%	12,645	11%
	1,18,843	100%	1,18,843	100%

## Series H

MIH India Food Holdings B.V.	1,50,179	61%	1,50,179	61%
Tencent Cloud Europe B.V.	40,342	16%	40,342	16%
HH BTPL Holdings II Pte. Ltd.	14,384	6%	14,384	6%
Inspired Elite Investments Limited	11,923	5%	11,923	5%
Others	30,886	12%	30,886	12%
	2,47,714	100%	2,47,714	100%

Series I

MIH India Food Holdings B.V.	30,170	63%	30,170	63%
Inspired Elite Investments Limited	3,606	8%	3,606	8%
Tencent Cloud Europe B.V.	6,034	13%	6,034	13%
Ark India Food-Tech Private Investment Trust	2,759	6%	2,759	6%
Others	5,068	10%	5,068	10%
	47,637	100%	47,637	100%

As at March  
31, 2023

As at March  
31, 2022

No.

% of  
total

No.

% of total

Series I2

MIH India Food Holdings B.V.	47,071	35%	47,071	35%
INQ Holding LLC	30,170	23%	30,170	23%
Alpha Wave Ventures, LP	18,102	14%	18,102	14%

Lathe Investment Pte. Ltd.	15,085	11%	15,085	11%
Accel Leaders 3 Holdings (Mauritius) Ltd	13,576	10%	13,576	10%
Amansa Investments Ltd	9,051	7%	9,051	7%
Others	302	0%	302	0%
	1,33,357	100%	1,33,357	100%
Series J				
MIH India Food Holdings B.V.	34,413	34%	34,413	34%
INQ Holding LLC	13,714	14%	13,714	14%
Alpha Wave Ventures, LP	13,714	14%	13,714	14%
Accel Leaders 3 Holdings (Mauritius) Ltd	8,228	8%	8,228	8%
CGH AMSIA S.à r.l. (R.C.S. Luxembourg : B184.756)	8,228	8%	8,228	8%
West Street Global Growth Partners (Singapore) PTE. LTD.	6,396	6%	6,396	6%
TIMF Holdings	6,857	7%	6,857	7%
Amansa Investments Ltd	5,485	6%	5,485	6%
Others	3,203	3%	3,203	3%
	1,00,238	100%	1,00,238	100%
Series J2				
SVF II Songbird (DE) LLC	1,23,411	100%	1,23,411	100%
	1,23,411	100%	1,23,411	100%

Series K				
OFI Global China Fund LLC	28,844	30%	28,844	30%
Alpha Wave Ventures, II LP	19,296	20%	19,296	20%
Baron Emerging Markets Fund	11,578	12%	11,578	12%
Others	35,643	38%	35,643	38%
	95,361	100%	95,361	100%

#### Bonus CCPS

Sriharsha Majety	8,55,75,000	55%	8,55,75,000	55%
Lakshmi Nandan Reddy Obul	3,37,21,800	22%	3,37,21,800	22%
Rahul Jaimini	2,54,54,800	16%	2,54,54,800	16%
Others	99,07,800	7%	99,07,800	7%
	15,46,59,400	100%	15,46,59,400	100%

\* Earlier name was SAIF Partners India V Ltd.

(e) Shares reserved for issue under options :

The company has reserved 1,02,299 (March 31, 2022: 88,029) number of equity shares for issue on exercise of employee stock options, refer note 32 for details.

(f) During the previous year, the company has issued and allotted 163,105,600 compulsory convertible preference shares as fully paid up bonus shares (Bonus CCPS) having face value of Rs.1000 each to the existing shareholders whose names appear in the register of members of the company as on Dec 31, 2021 such that for every 1 equity share 1400 Bonus CCPS shares were issued.

During financial year 2018-19, the Company had transitioned from IGAAP to Ind AS financial reporting, on transition the Company was

required to adopt as per Ind AS 32 Financial Instruments: Presentation, that requires to classify CCCPS (including premium) as a financial liability as at the respective balance sheet dates i.e. as at April 01, 2017, March 31, 2018 and March 31, 2019 given that the agreement had a buy back right available to the majority of the CCCPS holders. However, the Company classified the CCCPS (including premium) as equity in its first Ind AS financial statement as at April 01, 2017, March 31, 2018 and March 31, 2019. Further, the Company did not recognise any gain/ loss in respect of such CCCPS during the year ended March 31, 2018 and March 31, 2019. As on September 27, 2019, the majority preference shareholders having the ability to trigger the put option irrevocably waived these rights of buy back. The Company had obtained the legal opinion, which confirmed that based on the above waiver obtained from the majority shareholders, the buyback clause is neither enforceable nor exercisable. The management had continued to carry the aforesaid preference shares as equity classification at the respective balance sheet dates and it did not recognise any gain/ loss in respect of such CCCPS during the year ended March 31, 2020. In this regard, the statutory auditors had carried qualified their audit opinion

(g)

in their independent auditor's report for the year ended March 31, 2019, March 31, 2020 and March 31, 2021, respectively.

During the year ended March 31, 2021, the Company has rectified the aforesaid accounting by considering the financial impact in the latest comparative financial statements, where the impact of classification of CCCPS as liability as at March 31, 2017, March 31, 2018 and March 31, 2019 and its subsequent reclassification as equity effective September 27, 2019, resulting in a net impact of Rs. 106,287 Million has been reclassified from "Retained earnings" to "Securities Premium".

The following table summarizes the impact on balance sheet. There is no impact on Statement of Profit and Loss, on basic or diluted earnings per share and on total operating, investing or financing cash flows.

		(Rs. in Million)		
(Previous reported)	(Corrected)	As at March 31, 2021	Adjustments on account of extinguishment of financial liability	As at March 31, 2021
		b	a-b	a
	Total equity	17,367	-	17,367

Securities premium	98,810	1,06,287	2,05,097
Retained earnings	-81,443	-1,06,287	-1,87,730

(h)

During the previous year, the Company had issued 6,737 equity shares in the nature of sweat equity shares.

(i)

During the year, the Company has allotted 18,011,135 fully paid up equity shares of face valueRs. 1 each to Times Internet Limited pursuant to acquisition of Dineout business as a going concern on a slump exchange basis. (Refer note 42(a))

## Textual information (49)

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

Share capital		(Rs. in Million)	
		As at	As at
March 31, 2023	March 31, 2022		
	Authorised share capital		
	Equity shares ofRs. 1 each.		
	2,145,006,000 (March 31, 2022: 2,145,006,000 )	2,145	2,145
	0.01% compulsorily convertible cumulative preference shares of Rs. 10 each.		
	Series A - 61,440 (March 31, 2022: 61,440)	1	1
	Series B - 85,000 (March 31, 2022: 85,000)	1	1
	Series C - 111,766 (March 31, 2022: 111,766)	1	1
	Series D - 29,800 (March 31, 2022: 29,800)	0	0
	Series E - 102,960 (March 31, 2022: 102,960)	1	1
	Series F - 80,290 (March 31, 2022: 80,290)	1	1
	Series G - 118,850 (March 31, 2022: 118,850)	1	1
	Series H - 247,750 (March 31, 2022: 247,750)	2	2
	Series I - 47,637 (March 31, 2022: 47,637)	1	1
	Series I-2 - 1,33,357 (March 31, 2022: 1,33,357)	1	1

	Series J - 100,238 (March 31, 2022: 100,238)	1	1
	Series J2 - 123,411 (March 31, 2022: 123,411)	1	1
	0.01% compulsorily convertible cumulative preference shares of Rs. 10,000 each.		
	Series K - 108,000 (March 31, 2022: 108,000)	1,080	1,080
	0.01% compulsorily convertible cumulative preference shares of Rs. 1,000 each.		
	Bonus CCPS - 163,105,600 (March 31, 2022: 163,105,600)	1,63,106	1,63,106
		1,66,343	1,66,343
			(Rs. in Million)
		As at	As at
March 31, 2023	March 31, 2022		
(i)	Equity share capital		
	Issued, subscribed and fully paid-up share capital		
	Equity share capital	27	9
(ii)	Instruments entirely equity in nature		
	0.01% compulsorily convertible cumulative preference shares		
	Series A	1	1

Series B	1	1
Series C	1	1
Series D*	0	0
Series E	1	1
Series F	1	1
Series G	2	2
Series H	2	2
Series I **	0	-
Series I2	1	1
Series J	1	1
Series J2	1	1
Series K	954	954
Bonus CCPS	1,54,659	1,54,659
	1,55,625	1,55,625
Total issued, subscribed and fully paid-up share capital	1,55,652	1,55,634

\* Consists CCCPS ofRs. 297,930 (March 31, 2022:Rs. 297,930)

\*\* Consists CCCPS ofRs. 476,370 (March 31, 2022:Rs. 476,370)

(a)

Reconciliation of shares outstanding at the beginning and at the end of the reporting period:

(i)	Equity share capital		
		No of Shares	Amount in
	Million		
	As at April 01, 2021*	1,04,802	-
	Conversion of Bonus CCCPS to equity shares	84,46,200	8
	Issued during the year*	11,702	-
	As at March 31, 2022	85,62,704	9
	Issued during the year	1,80,11,135	18
	As at March 31, 2023	2,65,73,839	27

\* Amount less than a million

(ii)	Instruments entirely equity in nature				
		As at Mar 31, 2023		As at Mar 31, 2022	
		No of shares	Amount in	No of shares	Amount in
	0.01% compulsorily convertible cumulative preference shares (" CCCPS")				
	Million				
	Series A				
	At the beginning of the year	61,340	1	61,340	1
	Issued during the year	-	-	-	-

	At the end of the year	61,340	1	61,340	1
	Series B				
	At the beginning of the year	84,345	1	84,345	1
	Issued during the year	-	-	-	-
	At the end of the year	84,345	1	84,345	1
	Series C				
	At the beginning of the year	1,11,766	1	1,11,766	1
	Issued during the year	-	-	-	-
	At the end of the year	1,11,766	1	1,11,766	1
	Series D				
	At the beginning of the year*	29,793	-	29,793	-
	Issued during the year	-	-	-	-
	At the end of the year*	29,793	-	29,793	-
		As at Mar 31, 2023		As at Mar 31, 2022	
		No of shares	Amount in	No of shares	Amount in
Million	Million				
	Series E				

At the beginning of the year	1,02,956	1	1,02,956	1
Issued during the year	-	-	-	-
At the end of the year	1,02,956	1	1,02,956	1
Series F				
At the beginning of the year	80,280	1	80,280	1
Issued during the year	-	-	-	-
At the end of the year	80,280	1	80,280	1
Series G				
At the beginning of the year	1,18,843	2	1,18,843	2
Issued during the year	-	-	-	-
At the end of the year	1,18,843	2	1,18,843	2
Series H				
At the beginning of the year	2,47,714	2	2,47,714	2
Issued during the year	-	-	-	-
At the end of the year	2,47,714	2	2,47,714	2
Series I				
At the beginning of the year*	47,637	-	47,637	-
Issued during the year	-	-	-	-

At the end of the year*	47,637	-	47,637	-
Series I2				
At the beginning of the year	1,33,357	1	-	-
Issued during the year	-	-	1,33,357	1
At the end of the year	1,33,357	1	1,33,357	1
Series J				
At the beginning of the year	1,00,238	1	-	-
Issued during the year	-	-	1,00,238	1
At the end of the year	1,00,238	1	1,00,238	1
Series J2				
At the beginning of the year	1,23,411	1	-	-
Issued during the year	-	-	1,23,411	1
At the end of the year	1,23,411	1	1,23,411	1
Series K				
At the beginning of the year	95,361	954	-	-
Issued during the year	-	-	95,361	954
At the end of the year	95,361	954	95,361	954
Bonus CCPS				

At the beginning of the year	15,46,59,400	1,54,659	-	-
Issued during the year	-	-	16,31,05,600	1,63,105
Converted during the year	-	-	-84,46,200	-8,446
At the end of the year	15,46,59,400	1,54,659	15,46,59,400	1,54,659
Total	15,59,96,441	1,55,625	15,59,96,441	1,55,625

\* Amount less than a million

(b) Terms/ rights attached to equity shares

The Company has only one class of equity shares having par value of Rs. 1 per share (March 31, 2022:Rs. 1). Each holder of equity shares is entitled to one vote per share. All equity shares rank equally with regard to dividends and share in the Company's residual assets. The company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders, further, the equity share holders other than non-investors shall have priority over other equity share holders and will have the same rights as the preference shareholders.

(c) Terms/ rights attached to CCCPS

The company has twelve classes of 0.01% CCCPS having a par value of Rs. 10 per share (March 31, 2022:Rs. 10) Series A to J-2 CCCPS, one class of 0.01% Series K CCCPS having a par value of Rs. 10,000 per share (March 31, 2022:Rs. 10,000) and 0.01% Bonus CCCPS having a par value of Rs. 1,000 per share (March 31, 2022:Rs. 1,000). All CCCPS holders shall carry a cumulative dividend rate of 0.01% per annum on an as If converted basis. In addition to the same, if the holders of Equity Shares are paid dividend in excess of 0.01% per annum, the holders of the CCCPS shall be entitled to dividend at such higher rate. Any dividend proposed by the Board of Directors is subject to shareholders' approval at the ensuing Annual General Meeting.

Preference shares of all classes of CCCPS rank pari passu except Bonus CCCPS. Bonus CCCPS issued to investors shall rank subordinate to the Series A to Series K CCCPS but ranks pari-passu to instruments that are outstanding and/or which may be issued by the Company to investors in all respects including but not limited to voting rights, dividends and liquidation. Bonus CCCPS issued to non-investors shall rank pari passu with their equity shares issued by the company in all respects including but not limited to voting rights, dividends and liquidation.

All classes of 0.01% CCCPS except Bonus CCCPS and Series K CCCPS are convertible into 1,401 equity shares. Series K 0.01% CCCPS are convertible into 1,376 equity shares. Bonus CCCPS consist of Class A and Class B CCCPS where Class

A Bonus CCCPS are convertible into 1 equity share and Class B Bonus CCCPS are convertible into 1.6 equity shares as per

the terms of the respective shares issue.

All CCCPS are compulsorily convertible in whole or part into equity shares before the expiry of nineteen years from the date of issuance. If not converted earlier voluntarily by the holder thereof, shall automatically convert into Equity Shares at the then applicable CCCPS Conversion Price only in the following circumstances, (i) in connection with a Qualified IPO, on the latest permissible date prior to the issue of Shares to the public in connection therewith; or (ii) on the day following the completion of 19 (nineteen) years from the date of issuance of the same.

(d) Details of shareholders holding more than 5% shares in each class of shares of the Company

	As at March 31, 2023		As at March 31, 2022	
	No.	% of total	No.	% of total
Equity shares				
Times Internet Limited	1,80,11,135	68%	-	0%
IIFL Special Opportunities Fund – S	40,60,098	15%	40,60,098	47%
Elevation Partner V Ltd.*	14,01,000	5%	14,01,000	16%
MIH India Food Holdings B.V	9,47,076	4%	9,47,076	11%
Sushma Anand Jain	8,47,000	3%	8,47,605	10%

Mauryan First	4,94,553	2%	4,94,553	6%
Others	8,12,977	3%	8,12,372	10%
	2,65,73,839	100%	85,62,704	100%

## Instruments entirely equity in nature

## 0.01% compulsorily convertible cumulative preference shares ("CCCPS")

## Series A

Accel India IV (Mauritius) Ltd.	22,928	37%	22,928	37%
MIH India Food Holdings B.V	18,688	30%	18,688	30%
Elevation Partner V Ltd.*	8,415	14%	8,415	14%
Tencent Cloud Europe B.V.	4,402	7%	4,402	7%
Others	6,907	12%	6,907	12%
	61,340	100%	61,340	100%

## Series B

Elevation Partner V Ltd.*	22,021	26%	22,021	26%
Norwest Venture Partners VII-A-Mauritius	19,669	23%	19,669	23%
Accel India IV (Mauritius) Ltd.	16,840	20%	16,840	20%
MIH India Food Holdings B.V	12,180	14%	12,180	14%
Apoletto Asia Ltd	6,633	8%	6,633	8%
Others	7,002	9%	7,002	9%

	84,345	100%	84,345	100%
	As at March 31, 2023		As at March 31, 2022	
	No.	% of total	No.	% of total
Series C				
Norwest Venture Partners VII-A-Mauritius	30,815	28%	30,815	28%
Elevation Partner V Ltd.*	26,572	24%	26,572	24%
Accel India IV (Mauritius) Ltd.	25,955	23%	25,955	23%
Apoletto Asia Ltd	8,515	8%	8,515	8%
MIH India Food Holdings B.V	7,477	7%	7,477	7%
Others	12,432	10%	12,432	10%
	1,11,766	100%	1,11,766	100%
Series D				
MIH India Food Holdings B.V	18,795	63%	18,795	63%
Tencent Cloud Europe B.V.	2,366	8%	2,366	8%
Elevation Partner V Ltd.*	1,997	7%	1,997	7%
Accel India IV (Mauritius) Ltd.	1,853	6%	1,853	6%
Norwest Venture Partners VII-A-Mauritius	1,734	6%	1,734	6%
Others	3,048	10%	3,048	10%
	29,793	100%	29,793	100%

## Series E

MIH India Food Holdings B.V	80,754	78%	80,754	78%
Elevation Partner V Ltd.*	7,723	8%	7,723	8%
Accel India IV (Mauritius) Ltd.	6,435	6%	6,435	6%
Norwest Venture Partners VII-A (Mauritius)	6,435	6%	6,435	6%
Others	1,609	2%	1,609	2%
	1,02,956	100%	1,02,956	100%

## Series F

MIH India Food Holdings B.V.	48,174	60%	48,174	60%
Inspired Elite Investments Limited	32,106	40%	32,106	40%
	80,280	100%	80,280	100%

## Series G

MIH India Food Holdings B.V	40,464	34%	40,464	34%
DST EuroAsia V B.V.	40,454	34%	40,454	34%
Coatue PE Asia XI LLC	25,280	21%	25,280	21%
Inspired Elite Investments Limited	12,645	11%	12,645	11%
	1,18,843	100%	1,18,843	100%

## Series H

MIH India Food Holdings B.V.	1,50,179	61%	1,50,179	61%
Tencent Cloud Europe B.V.	40,342	16%	40,342	16%
HH BTPL Holdings II Pte. Ltd.	14,384	6%	14,384	6%
Inspired Elite Investments Limited	11,923	5%	11,923	5%
Others	30,886	12%	30,886	12%
	2,47,714	100%	2,47,714	100%

Series I

MIH India Food Holdings B.V.	30,170	63%	30,170	63%
Inspired Elite Investments Limited	3,606	8%	3,606	8%
Tencent Cloud Europe B.V.	6,034	13%	6,034	13%
Ark India Food-Tech Private Investment Trust	2,759	6%	2,759	6%
Others	5,068	10%	5,068	10%
	47,637	100%	47,637	100%

As at March  
31, 2023

As at March  
31, 2022

No.

% of  
total

No.

% of total

Series I2

MIH India Food Holdings B.V.	47,071	35%	47,071	35%
INQ Holding LLC	30,170	23%	30,170	23%
Alpha Wave Ventures, LP	18,102	14%	18,102	14%

Lathe Investment Pte. Ltd.	15,085	11%	15,085	11%
Accel Leaders 3 Holdings (Mauritius) Ltd	13,576	10%	13,576	10%
Amansa Investments Ltd	9,051	7%	9,051	7%
Others	302	0%	302	0%
	1,33,357	100%	1,33,357	100%
Series J				
MIH India Food Holdings B.V.	34,413	34%	34,413	34%
INQ Holding LLC	13,714	14%	13,714	14%
Alpha Wave Ventures, LP	13,714	14%	13,714	14%
Accel Leaders 3 Holdings (Mauritius) Ltd	8,228	8%	8,228	8%
CGH AMSIA S.à r.l. (R.C.S. Luxembourg : B184.756)	8,228	8%	8,228	8%
West Street Global Growth Partners (Singapore) PTE. LTD.	6,396	6%	6,396	6%
TIMF Holdings	6,857	7%	6,857	7%
Amansa Investments Ltd	5,485	6%	5,485	6%
Others	3,203	3%	3,203	3%
	1,00,238	100%	1,00,238	100%
Series J2				
SVF II Songbird (DE) LLC	1,23,411	100%	1,23,411	100%
	1,23,411	100%	1,23,411	100%

Series K				
OFI Global China Fund LLC	28,844	30%	28,844	30%
Alpha Wave Ventures, II LP	19,296	20%	19,296	20%
Baron Emerging Markets Fund	11,578	12%	11,578	12%
Others	35,643	38%	35,643	38%
	95,361	100%	95,361	100%
Bonus CCPS				
Sriharsha Majety	8,55,75,000	55%	8,55,75,000	55%
Lakshmi Nandan Reddy Obul	3,37,21,800	22%	3,37,21,800	22%
Rahul Jaimini	2,54,54,800	16%	2,54,54,800	16%
Others	99,07,800	7%	99,07,800	7%
	15,46,59,400	100%	15,46,59,400	100%

\* Earlier name was SAIF Partners India V Ltd.

(e) Shares reserved for issue under options :

The company has reserved 1,02,299 (March 31, 2022: 88,029) number of equity shares for issue on exercise of employee stock options, refer note 32 for details.

(f) During the previous year, the company has issued and allotted 163,105,600 compulsory convertible preference shares as fully paid up bonus shares (Bonus CCPS) having face value of Rs.1000 each to the existing shareholders whose names appear in the register of members of the company as on Dec 31, 2021 such that for every 1 equity share 1400 Bonus CCPS shares were issued.

During financial year 2018-19, the Company had transitioned from IGAAP to Ind AS financial reporting, on transition the Company was

required to adopt as per Ind AS 32 Financial Instruments: Presentation, that requires to classify CCCPS (including premium) as a financial liability as at the respective balance sheet dates i.e. as at April 01, 2017, March 31, 2018 and March 31, 2019 given that the agreement had a buy back right available to the majority of the CCCPS holders. However, the Company classified the CCCPS (including premium) as equity in its first Ind AS financial statement as at April 01, 2017, March 31, 2018 and March 31, 2019. Further, the Company did not recognise any gain/ loss in respect of such CCCPS during the year ended March 31, 2018 and March 31, 2019. As on September 27, 2019, the majority preference shareholders having the ability to trigger the put option irrevocably waived these rights of buy back. The Company had obtained the legal opinion, which confirmed that based on the above waiver obtained from the majority shareholders, the buyback clause is neither enforceable nor exercisable. The management had continued to carry the aforesaid preference shares as equity classification at the respective balance sheet dates and it did not recognise any gain/ loss in respect of such CCCPS during the year ended March 31, 2020. In this regard, the statutory auditors had carried qualified their audit opinion

(g)

in their independent auditor's report for the year ended March 31, 2019, March 31, 2020 and March 31, 2021, respectively.

During the year ended March 31, 2021, the Company has rectified the aforesaid accounting by considering the financial impact in the latest comparative financial statements, where the impact of classification of CCCPS as liability as at March 31, 2017, March 31, 2018 and March 31, 2019 and its subsequent reclassification as equity effective September 27, 2019, resulting in a net impact of Rs. 106,287 Million has been reclassified from "Retained earnings" to "Securities Premium".

The following table summarizes the impact on balance sheet. There is no impact on Statement of Profit and Loss, on basic or diluted earnings per share and on total operating, investing or financing cash flows.

		(Rs. in Million)		
(Previous reported)	(Corrected)	As at March 31, 2021	Adjustments on account of extinguishment of financial liability	As at March 31, 2021
		b	a-b	a
	Total equity	17,367	-	17,367

	Securities premium	98,810	1,06,287	2,05,097
	Retained earnings	-81,443	-1,06,287	-1,87,730
(h)	During the previous year, the Company had issued 6,737 equity shares in the nature of sweat equity shares.			
(i)	During the year, the Company has allotted 18,011,135 fully paid up equity shares of face valueRs. 1 each to Times Internet Limited pursuant to acquisition of Dineout business as a going concern on a slump exchange basis. (Refer note 42(a))			

**[612700] Notes - Income taxes**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of income tax [TextBlock]	Textual information (50) [See below]	
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	-37,576	-37,681
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	-37,576	-37,681

## Textual information (50)

## Disclosure of income tax [Text Block]

		(Rs. in Million)	
Particulars		As at	As at
	March 31, 2023		
<b>Income taxes</b>			
Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate for the year ended March 31, 2023 and March 31, 2022.			
Accounting profit before income tax		-37,576	-37,681
Tax charge at India's statutory income tax rate of 34.94% (March 31, 2022: 34.94%)		-	-
Income tax expense reported in the standalone statement of profit and loss		-	-
<b>Deferred tax</b>			
As at year ended March 31, 2023 and March 31, 2022, the Company is having net deferred tax assets primarily comprising of deductible temporary differences, unabsorbed depreciation and brought forward losses under tax laws. However in the absence of reasonable certainty as to its realization of Deferred Tax Assets (DTA), DTA has not been created. The unused tax losses may expire up to 8 years.			
Particulars		As at	As at
	March 31, 2023		
Deferred tax liability			
Impact on business combination		191	22

Deferred tax assets		
Brought Forward losses	41,578	33,401
Unabsorbed Depreciation	1,242	754
Other temporary differences	5,151	1,671
	47,780	35,804
Recognised in books	-	-

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

### [401100] Notes - Subclassification and notes on liabilities and assets

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

..(1)

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

Other current financial assets others [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	2,178	1,030	195	53
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	(A) Interest accrued*	(B) Interest accrued*	Receivable from subsidiaries	Receivable from subsidiaries
Other current financial assets others	2,178	1,030	195	53

(A) \* Includes interest receivable on ICDs from subsidiary companies amounting to 1,205 Million (Mar 31, 2022: 524 Million). (Refer note 34)

(B) \* Includes interest receivable on ICDs from subsidiary companies amounting to 1,205 Million (Mar 31, 2022: 524 Million). (Refer note 34)

**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	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	173	147	3,144	375
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Balance with delivery partners	Balance with delivery partners	Bank deposits with more than 12 months maturity	Bank deposits with more than 12 months maturity
Other current financial assets others	173	147	3,144	375

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

..(3)

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

Other current financial assets others [Axis]	5	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	1,348	1,454
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Margin deposit	margin money deposit
Other current financial assets others	1,348	1,454

**Other current assets others [Table]**

..(1)

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

Other current assets others [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	548	1,059	961	1,512
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Prepaid expense	Prepaid expense	(A) Balance with statutory and government authorities	Balance with statutory and government authorities
Other current assets, others	548	1,059	961	1,512

(A) \*\* Includes 180 Million as amount paid under protest towards dispute on GST input credit (March 31, 2022: 180 Million). During the previous year, in the writ petition filed before the Hon'ble High Court of Karnataka, the Hon'ble Court had decided the matter in favour of the Company and had directed the department to refund the entire amount to the Company, of which the company had received 95 Million by March 31, 2023.

**Other current assets others [Table]**

..(2)

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

Other current assets others [Axis]	3	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	67	197
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Others	Others
Other current assets, others	67	197

**Details of loans [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Loans [Member]			
Classification of loans [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	25,144	13,477	25,144	13,477
Allowance for bad and doubtful loans	0	0	0	0
Total loans	25,144	13,477	25,144	13,477
Details of loans to related parties	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

**Details of loans [Table]**

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Loans to related parties [Member]		Loans given other related parties [Member]	
Classification of loans [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	25,144	13,477	(A) 25,144	(B) 13,477
Allowance for bad and doubtful loans	0	0	0	0
<b>Total loans</b>	<b>25,144</b>	<b>13,477</b>	<b>25,144</b>	<b>13,477</b>
Details of loans to related parties	Refer to child member	Refer to child member	Textual information (51) [See below]	Textual information (52) [See below]
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
<b>Total loans due by directors, other officers or others</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
<b>Total loans due by firms or companies in which any director is partner or director</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Footnotes**

(A) Deposits with related party

(B) Deposits with related party

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	51	53	51	53
Mode of valuation			Textual information (53) [See below]	Textual information (54) [See below]

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

..(1)

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

Other non-current assets, others [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	1,281	1,002	225	79
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Tax deducted at source	Tax deducted at source	Prepaid expense	Prepaid expense
Other non-current assets, others	1,281	1,002	225	79

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

..(1)

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

Other current liabilities, others [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	350	227
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Contract liability	Contract liability
Other current liabilities, others	350	227

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

..(1)

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

Other non-current financial liabilities others [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	1,842	2,590
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease Liabilities	Lease Liabilities
Other non-current financial liabilities, others	1,842	2,590

**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	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	4	309	696	518
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Payable to merchants	Payable to merchants	Employee related liabilities	Employee related liabilities
Other current financial liabilities, others	4	309	696	518

**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	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
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	32	74	256	154
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Capital creditors	Capital creditors	Others	Others
Other current financial liabilities, others	32	74	256	154

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

..(3)

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

Other current financial liabilities, others [Axis]	5		6	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
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	330	468	754	26
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 subsidiary	Payable to subsidiary
Other current financial liabilities, others	330	468	754	26

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

..(4)

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

Other current financial liabilities, others [Axis]	7	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	2,409	1,876
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Liability component of Share based payment	Liability component of Share based payment
Other current financial liabilities, others	2,409	1,876

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

..(1)

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

Classification of other non-current financial assets others [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
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	178	208
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
Other non-current financial assets, others	178	208

**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]			
Classification of advances [Axis]	Advances [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	33	148	33	148
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]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	(A) 33	(B) 148	751	721
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

**Footnotes**

(A) et off allowances for doubtful advances of 16 Million

(B) Net off allowances for doubtful advances of 16 Million

**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]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	751	721	751	721
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

**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]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
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	359	251	99	41
Provision leave encashment			647	494
Total provisions for employee benefits	359	251	746	535
CSR expenditure provision	0	0	0	0
Total provisions	359	251	746	535

**Subclassification of trade receivables [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
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	4,695	3,176	(A) 4,695	(B) 3,176
Allowance for bad and doubtful debts	684	454	(C) 684	(D) 454
Total trade receivables	4,011	2,722	4,011	2,722
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

**Footnotes**

(A) Unsecured, considered good : \*4,011 Trade receivables - credit impaired : 684 \* Includes unbilled.

(B) Unsecured, considered good : \*2,722 Trade receivables - credit impaired : 454 \* Includes unbilled.

(C) Trade receivables - credit impaired

(D) Trade receivables - credit impaired

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

	<b>01/04/2022 to 31/03/2023</b>	<b>31/03/2022</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (55) [See below]	
Total other non-current financial assets	178	208
Advances, non-current	33	148
Total other non-current assets	(A) 1,539	(B) 1,229
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other deposits with banks	(C) 0	(D) 4,000
Other balances with banks	(E) 3,905	(F) 5,747
Total balance with banks	3,905	9,747
Cash on hand	0	0
Total cash and cash equivalents	3,905	9,747
Bank balance other than cash and cash equivalents	6	69
Total cash and bank balances	3,911	9,816
Balances held with banks to extent held as guarantees	(G) 0	(H) 63
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	63
Bank deposits with more than 12 months maturity	(I) 6	(J) 6
Security deposits	325	431
Total other current financial assets	7,363	3,490
Advances, current	(K) 751	(L) 721
Total other current assets	2,327	3,489
Total other non-current financial liabilities	(M) 1,842	(N) 2,590
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	(O) 340	(P) 256
Total other current financial liabilities	(Q) 4,821	(R) 3,681
Withholding taxes payable	(S) 1,515	(T) 1,390
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	1,515	1,390
Total other current liabilities	(U) 1,865	(V) 1,617

**Footnotes**

- (A) Income tax assets : 1281 Other non-current assets : 258  
 (B) Income tax assets : 1002 Other non-current assets : 227  
 (C) In deposit account (with original maturity of 3 months or less) : 0  
 (D) In deposit account (with original maturity of 3 months or less) : 4000  
 (E) In current accounts : 3905  
 (F) In current accounts : 5747  
 (G) Margin money deposit (refer note 10.1) : 0 10.1 Represents the margin money deposits with banks as security against the OD/credit card/ bank guarantee facilities.  
 (H) Margin money deposit (refer note 10.1) : 63  
 (I) Fixed deposit with original maturity greater than 3 months and less than 12 months : 6  
 (J) Fixed deposit with original maturity greater than 3 months and less than 12 months : 6  
 (K) Advance to suppliers : 751  
 (L) Advance to suppliers : 721  
 (M) Lease liabilities : 1842  
 (N) Lease liabilities : 2590  
 (O) Security deposit payable : 340  
 (P) Security deposit payable : 256  
 (Q) Lease liabilities : 330 Other financial liabilities : 4491  
 (R) Lease liabilities : 468 Other financial liabilities : 3213  
 (S) Statutory liabilities : 1515  
 (T) Statutory liabilities : 1390  
 (U) Contract liabilities : 350 Other current liabilities : 1515  
 (V) Contract liabilities : 227 Other current liabilities : 1390

**Textual information (51)****Details of loans to related parties**

During the current year, company has given ICDs amounting to 2,110 Million (March 31, 2022: 4,071 Million) to SuprDaily and 11,667 Million (March 31, 2022: 13,477 Million) to Scootsy in accordance with terms of ICD agreement entered between company and its subsidiaries. The ICDs carries an interest rate of 8.6% p.a. and is receivables at maturity of six years. As on March 31, 2023, the Company had assessed the carrying value of the ICD given to SuprDaily and based on the future operational plan, projected cashflows and valuation carried out by an external valuer, the entire carrying value of ICD related to Suprdaily amounting to 2,110 Million (March 31, 2022: 5,825 Million) has been impaired. (Refer note 28).

**Textual information (52)****Details of loans to related parties**

During the current year, company has given ICDs amounting to Rs. 4,071 Million (March 31, 2021: Rs. 1,754 Million) to Suprdaily and Rs. 13,477 Million (March 31, 2021: Rs. Nil) to Scootsy in accordance with terms of ICD agreement entered between company and its subsidiaries. Subsequent to balance sheet date, a further ICDs of Rs. 1,010 Million and Rs. 4,297 Million has been given to Suprdaily and Scootsy respectively. The ICDs carries an interest rate of 8.6% p.a. and is receivables at maturity of three years. As on March 31, 2022, the Company had assessed the carrying value of the ICD given to Suprdaily considering the restructuring plan to suspend its operations in 5 out of 6 cities effect from May 2022. Based on the future operational plan, projected cashflows and valuation carried out by an external valuer, the entire carrying value of ICD related to Suprdaily amounting to Rs. 5,825 Million has been impaired.

**Textual information (53)****Mode of valuation**

Inventory is stated at the lower of cost and net realisable value. Cost of inventories comprise of all cost of purchase and other cost incurred in bringing the inventories to their present location and condition. Cost is determined using weighted average method. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

## Textual information (54)

### **Mode of valuation**

Inventory is stated at the lower of cost and net realisable value. Cost of inventories comprise of all cost of purchase and other cost incurred in bringing the inventories to their present location and condition. Cost is determined using weighted average method. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

## Textual information (55)

## Disclosure of notes on trade receivables explanatory [Text Block]

		(Rs. in Million)	
		As at	As at
March 31, 2023	March 31, 2022		
Trade receivables			
(Carried at amortised cost)			
Current			
Unsecured, considered good*		4,011	2,722
Trade receivables - credit impaired		684	454
		4,695	3,176
Impairment allowance (allowance for doubtful debts)			
Trade receivables - credit impaired		-684	-454
		4,011	2,722
* Includes unbilled			
The allowance for doubtful debts as of March 31, 2023 and March 31, 2022 and changes in the allowance for doubtful debts during the year ended as on that date are as follows:			
		(Rs. in Million)	
		As at	As at
March 31, 2023	March 31, 2022		

Opening balance	455	352
Add: Transfer of provision due to business acquisition	7	-
Add: Provision of trade receivables-credit impaired	290	103
Less: Write offs, net of recoveries	-68	-
Closing balance	684	455

No trade or other receivable are due from directors or other officers of the company either severally or jointly with any other person. Nor any trade or other receivable are due from firms or private companies respectively in which any director is a partner, a director or a member. Refer note 38(b)(i) for further details on trade receivables.

Trade receivables are non - interest bearing and are generally on terms of 0 to 60 days.

Trade receivables ageing Schedules for the year ended March 31, 2023 and March 31, 2022.

	(Rs. in Million)							
	Unbilled dues	Outstanding as at March 31, 2023 from the due date of payment	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	759	3,199			51	2	-	4,011
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-			-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	141	36			110	346	46	684
(iv) Disputed Trade Receivables considered good	-	-			-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-			-	-	-	-

								(Rs. in Million)
	Unbilled dues	Outstanding as at March 31, 2022 from the due date of payment	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	-	-
(i) Undisputed Trade receivables – considered good	746	1,892	75	9	-	-	2,722	
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	
(iii) Undisputed Trade Receivables – credit impaired	104	6	213	64	16	51	454	
(iv) Disputed Trade Receivables considered good	-	-	-	-	-	-	-	
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-	
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	-	

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

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (56) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Claims against company not acknowledged as debt	(A) 31	(B) 41
Total contingent liabilities	31	41
Total contingent liabilities and commitments	31	41
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]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	98,099	125,995
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	(C) 40,026	(D) 151,039
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) Service tax demands (refer note (i) below) : 0 Legal claim contingencies (refer note (ii) below) : 31 (i) The Company had received demand notice towards the CENVAT credit input availed with respect to exempted income and others, under the provisions of the Finance Act, 1994 pertaining to the period September 2015 - June 2017. The notice was disputed by the management and the Company had filed a response against this notice. The management is of the view that the service tax is exempt on the matters discussed in the notice and there was no related CENVAT pertaining to exempted income, and is confident that the demands raised by the Assessing Officers are not tenable under law. In the current year, order has been issued in the favour of the company where management view has been accepted and demand raised by the assessing officer has been waived off. Hence, the company is under no obligation towards this demand. (ii) Majorly consists of customer claims through consumer forum relating to quality of service and other arbitral matters. These demands are disputed by the company, and matters are presently under arbitration with the consumer forum and other arbitral tribunal. The Company has been advised by its legal counsel that it is only possible, but not probable, that the action will succeed. Accordingly, no provision for any liability has been made in these financial statements. The trial on these cases are on-going and therefore it is not practicable to state the timing of the payment, if any. No reimbursements are expected against the aforesaid claims. Other pending cases in which the Company has been made a party are not material in the nature. (iii) The Company has provided support letters to its subsidiaries SuprDaily and Scootsy.

(B) Service tax demands : 14 Legal claim contingencies : 27

(C) SuprDaily\* : 126 Scootsy\* : 30 SuprDaily : 2110 Scootsy : 11667 Scootsy : 0 Maverix : 0 SuprDaily : 195 Scootsy : 754 Scootsy : 25144 Issue and allotment of bonus CCPS shares to key managerial personnel : 0 \* Presents ESOP cross charge considered as capital infusion during the financial year.

(D) SuprDaily : 482 Scootsy : 0 SuprDaily : 4071 Scootsy : 13477 Scootsy : 140 Maverix : 16 SuprDaily : 53 Scootsy : 26 Scootsy : 13477 Issue and allotment of bonus CCPS shares to key managerial personnel : 119297



March 31, 2023	31, 2022		
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year.		45	32
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year.		-	-
(iii) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.		-	-
(iv) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006.		1	1
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year.		-	-
(vi) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid.		-	-

Trade payable ageing Schedules for the year ended March 31, 2023 and March 31, 2022

	Not due	Outstanding for the year ended March 31, 2023 from the due date of payment				TotalRs. in Million
		Less than 1 year	1-2 year	2- 3 years	More the 3 years	
(i) MSME	-	37	9	-	-	46
(ii) Others	5,681	1,042	177	57	41	6,998
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
<b>Total</b>	<b>5,681</b>	<b>1,079</b>	<b>186</b>	<b>57</b>	<b>41</b>	<b>7,044</b>

	Outstanding for the year ended March 31, 2022 from the due date of payment					TotalRs. in Million
	Not due	Less than 1 year	1-2 year	2- 3 years	More the 3 years	
(i) MSME	-	31		2	-	33
(ii) Others	5,254	1,935		124	35	7,355
(iii) Disputed dues - MSME	-	-		-	-	-
(iv) Disputed dues - Others	-	-		-	-	-
<b>Total</b>	<b>5,254</b>	<b>1,966</b>		<b>126</b>	<b>35</b>	<b>7,388</b>

### [611800] Notes - Revenue

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

	<b>01/04/2022 to 31/03/2023</b>
Disclosure of revenue [TextBlock]	Textual information (57) [See below]

## Textual information (57)

### Disclosure of revenue [Text Block]

#### Revenue recognition

The Company generates revenue mainly from providing online platform services to partner merchants (including restaurant merchants, grocery merchants and delivery partners), advertisement services, sale of food and traded goods, subscriptions and other platform services.

Revenue is recognised when control of goods and services is transferred to the customer upon the satisfaction of performance obligation under the contract at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

Where performance obligation is satisfied over time, Company recognizes revenue over the contract period.

Where performance obligation is satisfied at a point in time, Company recognizes revenue when customer obtains control of promised goods and services in the contract. Revenue is measured net of taxes.

#### a. Order facilitation fee:

Company generates income from partner merchants for facilitating food/grocery ordering and delivery services through its technology platform.

Income generated from partner merchants, for use of its platform related services is recognised when the transaction is completed as per the terms of the arrangement with the respective partner merchants, being the point at which the Company has no remaining performance obligation.

The fulfilment of the order is the responsibility of partner merchants, accordingly, the gross order value is not recognised as revenue, only the order facilitation fee to which the Company is entitled is recognised as revenue.

#### b. Delivery Income:

Company earned delivery income by providing food/grocery delivery services. Such income was recorded by the Company on gross basis, as fulfilment of the food delivery order was responsibility of the Company. Delivery fee was recognised as revenue at the point of order fulfilment.

Effective August 2020, the Company is merely a technology platform provider connecting delivery partners with the Restaurant partners and the consumers and generates income from Lead generation only.

#### c. Advertisement revenue:

Advertisement revenue is generated from the sponsored listing fees paid by partner merchants and brands. Advertisement revenue is recognized when a consumer engages with the sponsored listing based on the number of clicks. There are certain contracts, where, in addition to the clicks, the Company sells online advertisements which is usually run over a contracted period of time. Revenue is presented on a gross basis in the amount billed to partner merchants as the Company controls the advertisement space.

#### d. Onboarding fees:

Partner merchants pay one-time non-refundable fees to join the Company's network. These are recognised on receipt or over a period of time in accordance with terms of agreement entered into with such relevant partner.

#### e. Event Income:

Company generates income from ticketing revenue, sponsorship and facilitation fee by organizing and curating events under different categories (music, comedy etc). Event Income is recognized on completion of the event.

f. Subscription fees:

Revenue from the subscription contracts is recognised over the subscription period on a systematic basis in accordance with the terms of agreement entered into with the customer.

g. Income from sale of food and traded goods:

Revenue from sale of food and traded goods are recognised when the performance obligations are satisfied i.e. when control of promised goods are transferred to the customer i.e. when the food or traded goods are delivered to the customer.

h. Discounts:

The Company provides various types of discounts to consumers to promote the transactions on our platform. If the Company identifies the transacting consumers as one of their customers for the services, the discount offered to the transacting consumers are considered as payment to customers and recorded as reduction of revenue on a transaction by transaction basis. The amount of discount in excess of the income earned from the transacting consumers is recorded as Advertising and marketing expenses.

When discounts are provided to transacting consumers where the Company is not responsible for services, the transacting consumers are not considered customers of the Company, and such discounts are recorded as Advertising and marketing expenses.

i. Contract balances:

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 2.12 b for initial recognition and subsequent measurement of financial assets.

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 Company transfers the related goods or services. Contract liabilities are recognised as revenue when the Company performs under the contract (i.e., transfers control of the related goods or services to the customer).

Revenue from operations

	(Rs. in Million)	
	Year ended	Year ended
March 31, 2023	March 31, 2022	
Sale of services		

Income from provision of platform services	43,979	33,910
	43,979	33,910
Sale of goods		
Sale of food	1,307	875
	1,307	875
Other operating income	1,247	786
	1,247	786
	46,533	35,571

Disaggregation of revenue as per Ind AS 115: The entire source of Revenue is in India and the category of revenue is the same as disclosed above.

Timing of rendering of services

Particulars	(Rs. in Million)	
	Year ended	Year ended
March 31, 2023	March 31, 2022	
Revenue from services		
Services rendered at a point in time	43,979	33,910
Services rendered over time	1,247	786
	45,226	34,696
Revenue from sale of goods		

Goods transferred at a point in time	1,307	875
	1,307	875
Total	46,533	35,571

## Contract balances

The following table provides information about trade receivables and contract liabilities from customers

Particulars	(Rs. in Million)	
	Year ended	Year ended
March 31, 2023	March 31, 2022	
Trade receivables (refer note 1 below)	4,011	2,722
Contract liabilities (refer note 2 below)	350	227

## Notes:

1. Trade receivables are non-interest bearing and generally carries credit period of 0 to 60 days. These include unbilled receivables which primarily relate to the Company's rights to consideration for work completed but not billed at the reporting date.

2. Contract liabilities relates to payments received in advance of performance against which amount has been received from customer but services are yet to be rendered on the reporting date. Contract liabilities are recognized evenly over the period of service, being performance obligation of the Company.

Changes in contract liabilities during the year ended March 31, 2023 and March 31, 2022 were as follows:

Particulars	(Rs. in Million)	
	Year ended	Year ended
March 31, 2023	March 31, 2022	

Balance at the beginning of the year	227	49
Add: unearned revenue	1,458	959
Less: Revenue recognised during the year		
Out of opening unearned revenue	-227	-49
Out of unearned revenue received during the year	-1,108	-732
Balance at the end of the year	350	227
The transaction price allocated to the remaining performance obligations as at March 31, 2023 and March 31, 2022.		
		(Rs. in Million)
Particulars	Year ended	Year ended
March 31, 2023	March 31, 2022	
To be recognised within one year	350	227
	350	227

### [612400] Notes - Service concession arrangements

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

### [612000] Notes - Construction contracts

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

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

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			Present value of defined benefit obligation [Member]
	Net defined benefit liability (assets) [Member]			
Defined benefit plans categories [Axis]	1			1
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of defined benefit plans [TextBlock]				
Disclosure of net defined benefit liability (assets) [TextBlock]				
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member		Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	130	88		130
Interest expense (income), net defined benefit liability (assets)	17	9		17
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-43	-31		(A) -43
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-43	-31		-43
Payments from plan, net defined benefit liability (assets)	44	20		44
Increase (decrease) through other changes, net defined benefit liability (assets)	20	0		(B) 20
Total increase (decrease) in net defined benefit liability (assets)	166	108		166
Net defined benefit liability (assets) at end of period	458	292	184	458

(A) Actuarial loss /(gain) (accounted through OCI)

(B) Transfers in/(out)

**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	
	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of defined benefit plans [TextBlock]		
Disclosure of net defined benefit liability (assets) [TextBlock]		
Disclosure of net defined benefit liability (assets) [Abstract]		
Disclosure of net defined benefit liability (assets) [Line items]		
Description of type of plan	Gratuity	
Changes in net defined benefit liability (assets) [Abstract]		
Current service cost, net defined benefit liability (assets)	88	
Interest expense (income), net defined benefit liability (assets)	9	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]		
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	(A) -31	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-31	
Payments from plan, net defined benefit liability (assets)	20	
Increase (decrease) through other changes, net defined benefit liability (assets)	0	
Total increase (decrease) in net defined benefit liability (assets)	108	
Net defined benefit liability (assets) at end of period	292	184

(A) Actuarial loss /(gain) (accounted through OCI)

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

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of defined benefit plans [TextBlock]		
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	458	292
Net surplus (deficit) in plan	-458	-292
Actuarial assumption of discount rates	7.00%	6.00%

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of employee benefits [TextBlock]	Textual information (58) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

## Textual information (58)

## Disclosure of employee benefits [Text Block]

Employment benefit plans

(a) Defined contribution plan

The Company makes contributions to provident fund, employee state insurance scheme contributions which are defined contribution plan for qualifying employees. Under the scheme, the Company is required to contribute a specified percentage of the payroll costs to fund the benefits. The Company recognized Rs. 130 Million (March 31, 2022:Rs. 106 Million) for provident fund contribution and Rs. 2 Million (March 31, 2022:Rs. 2 Million) for employee state insurance scheme contribution in the Statement of profit and loss.

(b) Defined benefit plan

The Company offers Gratuity benefits to employees, a defined benefit plan, Gratuity plan is governed by the Payment of Gratuity Act, 1972. The Company's gratuity plan is unfunded and provides for a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days basic salary payable for each completed year of service. Vesting occurs upon

completion of five continuous years of service.

Disclosure of Gratuity plan as per Ind AS 19

Particulars		(Rs. in Million)	
		As at	As at
March 31, 2023	March 31, 2022		
A	Change in defined benefit obligation		
	Obligation at the beginning of the year	292	184
	Current Service cost	130	88
	Interest cost	17	9
	Actuarial loss /(gain) (accounted through OCI)	43	31
	Benefit paid	-44	-20
	Transfers in/(out)	20	-
	Obligation at the end of the year	458	292

Particulars		(Rs. in Million)	
		As at	As at
March 31, 2023	March 31, 2022		

B	Plan assets	-	-
C	Net liability recognised in the balance sheet	458	292
D	Current and Non-current classification:		
	Current liability	99	41
	Non-current liability	359	251
		458	292
E	Expenses recognised in the statement of profit and loss:		
	Service cost	130	88
	Interest cost (net)	17	9
	Net gratuity cost	147	97
F	Remeasurement (gains)/losses in other comprehensive income		
	Actuarial (gain)/loss due to financial assumption changes	-29	-9
	Actuarial (gain)/loss due to experience adjustments	72	40

	Total expenses recognised through OCI	43	31
G	Assumptions		
	Discount rate	7%	6%
	Salary escalation rate	10%	10%
	Attrition rate	30%	30%
	Retirement age (years)	58	58
	Mortality rate	100% of IALM 2012-14	100% of IALM 2012-14
	The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors, benefit obligation such as supply and demand in the employment market.		
	The weighted average duration of defined benefit obligation is 4 years (March 31, 2022: 4 years)		
H	The expected maturity analysis of gratuity is as follows (Undiscounted basis)		(Rs. in Million)
	Particulars	As at	As at
March 31,	March 31, 2022		

2023

Five years  
pay-outs

0 - 1 year	99	41
2 - 5 years	321	206
6 - 10 years	150	97
> 10 years	53	34

I

Quantitative  
sensitivity analysis  
for significant  
assumption is  
shown as below:

Particulars	Year ended March 31, 2023		Year ended March 31, 2022	
	Decrease	Increase	Decrease	Increase
Effect of change in discount rate (-/+ 1%)	476	442	305	280
Impact on defined benefit obligation	4%	-4%	4%	4%
Effect of change in salary growth rate (-/+ 1%)	442	476	280	304
Impact on defined benefit obligation	-3%	4%	-4%	4%
Effect of change in attrition assumption (-/+ 50%)	566	401	403	235
Impact on defined benefit obligation	24%	-12%	38%	-20%
Effect of change in mortality rate (-/+ 10%)	458	458	292	292

Impact on defined benefit obligation	0%	0%	0%	0%
--------------------------------------	----	----	----	----

**[612800] Notes - Borrowing costs**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

**[700100] Notes - Key managerial personnels and directors remuneration and other information****Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

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

Key managerial personnels and directors [Axis]	1	2	3	4
	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
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LinItems]				
Name of key managerial personnel or director	ANAND DANIEL	SRIHARSHA MAJETY	LAKSHMI NANDAN REDDY OBUL	ASHUTOSH SHARMA
Director identification number of key managerial personnel or director	03441515	06680073	06686145	07825610
Permanent account number of key managerial personnel or director	AGQPD9686D	BDHPS5275G	AAQPO4616C	AUPPS7316A
Date of birth of key managerial personnel or director	28/05/1975	09/01/1986	21/09/1987	27/08/1977
Designation of key managerial personnel or director	Nominee Director	Director	Director	Nominee Director
Qualification of key managerial personnel or director	Masters	Bachelor of Engineering, MSC	Physics, PGDM	B.TECH, M.TECH
Shares held by key managerial personnel or director	[shares] 0	[shares] 61,125	[shares] 24,087	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0

## Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)

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

Key managerial personnels and directors [Axis]	5	6	7	8
	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
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	SUMER JUNEJA	LAWRENCE CHARLES ILLG	S O N A L BHANDARI	SAHIL BARUA
Director identification number of key managerial personnel or director	08343545	08383621		05131571
Permanent account number of key managerial personnel or director	AEIPJ9524L		ANIPB4203H	AMLPB4367L
Date of birth of key managerial personnel or director	25/05/1982	26/01/1971		25/12/1984
Designation of key managerial personnel or director	Nominee Director	Nominee Director	Company Secretary	Additional Director
Qualification of key managerial personnel or director	Graduate	Graduate	CS	Masters
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0

**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(3)**

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

Key managerial personnels and directors [Axis]	9		10	
	01/04/2022 to 31/03/2023		01/04/2022 to 31/03/2023	
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	SHAILESH VISHNUBHAI HARIBHAKTI		MALLIKA SRINIVASAN	
Director identification number of key managerial personnel or director	00007347		00037022	
Permanent account number of key managerial personnel or director	AAAPH0574L		AALPS2708J	
Date of birth of key managerial personnel or director	12/03/1956		19/11/1959	
Designation of key managerial personnel or director	Additional Director		Additional Director	
Qualification of key managerial personnel or director	Chartered Accountant		Masters	
Shares held by key managerial personnel or director	[shares] 0		[shares] 0	
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director		0		0
Perquisites key managerial personnel or director		0		0
Profits in lieu of salary key managerial personnel or director		0		0
Gross salary to key managerial personnel or director		0		0
Sitting fees key managerial personnel or director		0		0
Stock option key managerial personnel or director		0		0
Sweat equity key managerial personnel or director		0		0
Commission as percentage of profit key managerial personnel or director		0		0
Other commission key managerial personnel or director		0		0
Other compensation key managerial personnel or director		0		0
Total key managerial personnel or director remuneration		0		0

**[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]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of finance lease and operating lease by lessee [TextBlock]				
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	481	1,008	1,905	4,033

**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]	
	31/03/2023	31/03/2022
Disclosure of finance lease and operating lease by lessee [TextBlock]		
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	496	502

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of leases [TextBlock]	Textual information (59) [See below]	
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

## Textual information (59)

## Disclosure of leases [Text Block]

Leases:

The company has entered into lease contracts for premises to use it for commercial purpose to carry out its business i.e. office Buildings and for its operations of cloud kitchen set up. These lease contracts of premises have lease terms between 2 and 10 years. Lease agreements does not depict any restrictions/covenants imposed by lessor. The company also has certain leases of buildings (temporary spaces) with lease terms of 12 months or less. The company has elected to apply the recognition exemption for leases with a lease term (or remaining lease term) of twelve months or less. Payments associated with short-term leases and low-value assets are recognised on a straight-line basis as an expense in profit or loss over the lease term.

A The carrying amounts of right-of-use assets recognised and the movements during the period:		(Rs. in Million)
Particular		Buildings
Cost		
As at April 01, 2021		5,657
Additions		1,374
Disposal/ Derecognition during the year		-2,936
Reclass of prepaid expense to security deposit on account of vacation of premises as per Ind As 109		-95
As at March 31, 2022		4,000
Additions		153
Disposal/ Derecognition during the year		-1,036
Reclass of prepaid expense to security deposit on account of vacation of premises as per Ind As 109		-26
As at March 31, 2023		3,091
		(Rs. in Million)

Particular	Buildings
Depreciation	
As at April 01, 2021	1,543
Charge for the year	691
Disposal/ Derecognition during the year	-811
As at March 31, 2022	1,423
Charge for the year	432
Disposal/ Derecognition during the year	-484
As at March 31, 2023	1,371
Net block	
As at March 31, 2022	2,577
As at March 31, 2023	1,720
B The carrying amounts of lease liabilities (included under financial liabilities) and the movements during the period:	
	(Rs. in Million)
Particular	Buildings
As at April 01, 2021	4,549
Additions	1,326
Deletions	-2,360
Accretion of interest	387

Payment				-844
As at March 31, 2022				3,058
Additions				148
Deletions				-694
Accretion of interest				264
Payment				-604
As at March 31, 2023				2,172
Current and Non-current classification:				
				(Rs. in Million)
		Year ended	Year ended	
		March 31, 2023	March 31, 2022	
Current liability		330	468	
Non-current liability		1,842	2,590	
		2,172	3,058	
C The amounts recognised in the statement of profit and loss:				
				(Rs. in Million)
Particular		Year ended	Year ended	
		March 31, 2023	March 31, 2022	

Depreciation expense of right-of-use assets	432	691
Interest expense on lease liabilities (refer note 26)	264	387
Gain on termination of Leases	147	245
	843	1,323

D Maturity analysis of lease liabilities - contractual undiscounted cash flows

Less than one year	481	1,008
One to five years	1,905	4,033
More than five years	496	502
	2,882	5,543

E Other disclosures

i. Expenses relating to short-term leases have been disclosed under rent expenses in note 27.

ii. The incremental borrowing rate of 8.5% p.a.(March 31, 2022: 9.5% p.a.) has been applied to lease liabilities recognised in the standalone Balance sheet.

iv. There are no sale and lease back transactions during the year

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

**[612900] Notes - Insurance contracts**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

**[500100] Notes - Subclassification and notes on income and expenses****Miscellaneous other operating revenues [Table]**

..(1)

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

<b>Miscellaneous other operating revenues [Axis]</b>	<b>1</b>	
	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	1,247	786
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	Other operating income	Other operating income
Miscellaneous other operating revenues	1,247	786

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	1,307	875
Revenue from sale of services	(A) 43,979	(B) 33,910
Other operating revenues	1,247	786
Other operating revenues	1,247	786
Total revenue from operations other than finance company	46,533	35,571
Total revenue from operations	46,533	35,571
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	(C) 1,247	(D) 786
Total other operating revenues	1,247	786
Total other operating revenues	1,247	786
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues		
Miscellaneous other operating revenues	(C) 1,247	(D) 786
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	(E) 1,198	(F) 628
Interest on other current investments	(G) 2,363	(H) 659
Total interest income on current investments	3,561	1,287
Total interest income	3,561	1,287
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	25	0
Excess provisions written back	(I) 287	(J) 0
Miscellaneous other non-operating income	(K) 3,207	(L) 3,604
Total other non-operating income	3,519	3,604
Total other income	7,080	4,891
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	(M) 281	(N) 411
Total interest expense	281	411
Total finance costs	281	411
Employee benefit expense [Abstract]		
Salaries and wages	(O) 14,240	(P) 9,620
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	(Q) 165	(R) 128
Total contribution to provident and other funds	165	128
Employee share based payment [Abstract]		
Employee share based payment- Cash settled	(S) 5,184	(T) 4,651
Total employee share based payment	5,184	4,651
Staff welfare expense	435	307
Total employee benefit expense	20,024	14,706
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	(U) 880	(V) 1,171
Amortisation expense	(W) 397	(X) 43

Total depreciation, depletion and amortisation expense	1,277	1,214
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (60) [See below]	
Consumption of stores and spare parts	357	260
Power and fuel	177	280
Rent	226	345
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	577	650
Rates and taxes excluding taxes on income [Abstract]		
Cost taxes other levies by government local authorities	99	204
Total rates and taxes excluding taxes on income	99	204
Telephone postage	(Y) 3,967	(Z) 3,106
Printing stationery	90	50
Travelling conveyance	283	141
Legal professional charges	873	388
Training recruitment expenses	75	112
Directors sitting fees	0	0
Bank charges	19	21
Advertising promotional expenses	25,498	18,845
Cost repairs maintenance other assets	324	987
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	12
Payments to auditor [Abstract]		
Payment for audit services	7	9
Total payments to auditor	7	9
CSR expenditure	0	0
Miscellaneous expenses	(AA) 33,986	(AB) 25,137
Total other expenses	66,558	50,547

## Footnotes

- (A) Income from provision of platform services : 43979  
 (B) Income from provision of platform services : 33910  
 (C) Other operating income : 1247  
 (D) Other operating income : 786  
 (E) Bank deposits : 1198  
 (F) Bank deposits : 628  
 (G) Loans : 2341 Interest income on financial assets carried at amortised cost : 22  
 (H) Loans : 628 Interest income on financial assets carried at amortised cost : 31  
 (I) Provision no longer required written back : 287  
 (J) Provision no longer required written back : 0  
 (K) Fair value gain on financial instruments measured at fair value through profit or loss (including profit on sale) : 2106 Gain on termination of leases : 147 Profit on sale of investment in associate : 0 Profit on sale of business undertaking (Refer note 5.3) : 534 Others : 420  
 (L) Fair value gain on financial instruments measured at fair value through profit or loss (including profit on sale) : 2548 Gain on termination of leases : 245 Profit on sale of investment in associate : 455 Profit on sale of business undertaking (Refer note 5.3) : 0 Others : 356  
 (M) Interest on borrowings : 0 Interest on lease liabilities : 264 Others : 17  
 (N) Interest on borrowings : 15 Interest on lease liabilities : 387 Others : 9  
 (O) Salaries, wages and bonus : 14240  
 (P) Salaries, wages and bonus : 9620  
 (Q) Contribution to provident and other funds (refer note 31(a)) : 165  
 (R) Contribution to provident and other funds (refer note 31(a)) : 128  
 (S) Share based payment expense\* (refer note 32) : 5184 \*Includes expense pertaining to cash settled share-based payment amounting to 1,842 Million (March 31, 2022 : 276 Million) and issue of sweat equity shares amounting to Nil (March 31, 2022 : 1,508 Million)  
 (T) Share based payment expense\* (refer note 32) : 4651  
 (U) Property, plant and equipment (Refer note 3) : 448 Right-of- use assets (Refer note 39) : 432  
 (V) Property, plant and equipment (Refer note 3) : 480 Right-of- use assets (Refer note 39) : 691  
 (W) Other intangible assets (Refer note 4) : 397  
 (X) Other intangible assets (Refer note 4) : 43  
 (Y) Communication and technology expense : 3940 Postage and courier : 27  
 (Z) Communication and technology expense : 3085 Postage and courier : 21  
 (AA) Loss on order cancellation and others (refer note 27.a) : 1395 Outsourcing support cost : 31088 Payment gateway expenses : 1207 Advances/Deposits written off : 0 Allowances for doubtful debts : 290 Miscellaneous expenses : 6 Loss on order cancellation and others primarily relate to the cost of orders cancelled by the customers after the orders have been picked up by the delivery partners from the respective restaurants, wherein the cost is borne by the Company, it also includes cash loss incurred by the Company due to absconding of the delivery partners with cash.  
 (AB) Loss on order cancellation and others (refer note 27.a) : 1564 Outsourcing support cost : 22497 Payment gateway expenses : 937 Advances/Deposits written off : 7 Allowances for doubtful debts : 103 Miscellaneous expenses : 29

## Textual information (60)

## Disclosure of notes on other expenses explanatory [Text Block]

Other expenses		(Rs. in Million)	
		Year ended	Year ended
March 31, 2023	March 31, 2022		
Advertising and marketing expense		25,498	18,845
Communication and technology expense		3,940	3,085
Loss on order cancellation and others (refer note 27.a)		1,395	1,564
Outsourcing support cost		31,088	22,497
Payment gateway expenses		1,207	937
Rent expense		226	345
Legal and professional fees		873	388
Payment to auditors (refer note 27.b)		7	9
Travelling and conveyance		283	141
Recruitment expenses		75	112
Repairs and maintenance			
- Others		324	987
Power and fuel		177	280
Insurance		577	650
Loss on disposal / write off of property, plant and equipment		-	12

	Rates and taxes	99	204
	Advances/Deposits written off	-	7
	Printing and stationery	90	50
	Postage and courier	27	21
	Bank charges	19	21
	Allowances for doubtful debts	290	103
	Consumables	357	260
	Miscellaneous expenses	6	29
		66,558	50,547
27.a	Loss on order cancellation and others primarily relate to the cost of orders cancelled by the customers after the orders have been picked up by the delivery partners from the respective restaurants, wherein the cost is borne by the Company, it also includes cash loss incurred by the Company due to absconding of the delivery partners with cash.		
27.b	Payment to auditors (excluding GST)		
			(Rs. in Million)
		Year ended	Year ended
March 31, 2023	March 31, 2022		
	Statutory audit	7	9
		7	9

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	3,905	9,747	5,049
Cash and cash equivalents	3,905	9,747	
Income taxes paid (refund), classified as operating activities	246	516	
Total income taxes paid (refund)	246	516	

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	0	14
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	14
Exceptional items before tax	-2,329	-10,734
Tax effect of exceptional items	0	0
Total exceptional items	-2,329	-10,734
Details of nature of exceptional items	Impairment loss on investment in subsidiary. Impairment loss on deposits with related party. Impairment loss on property, plant and equipment.	Impairment loss on investment in subsidiary. Impairment loss on deposits with related party. Impairment loss on property, plant and equipment.
Domestic sale manufactured goods	(A) 1,307	(B) 875
Total domestic turnover goods, gross	1,307	875
Total revenue from sale of products	1,307	875
Domestic revenue services	(C) 43,979	(D) 33,910
Total revenue from sale of services	(E) 43,979	(F) 33,910
Gross value of transaction with related parties	(G) 9,012	(H) 15,609
Bad debts of related parties	0	0

**Footnotes**

(A) Goods transferred at a point in time : 1307

(B) Goods transferred at a point in time : 875

(C) Services rendered at a point in time : 43979

(D) Services rendered at a point in time : 33910

(E) Income from provision of platform services : 43979

(F) Income from provision of platform services : 33910

(G) SuprDaily : 50 Scootsy : 163 SuprDaily : 25 Scootsy : 2 SuprDaily : 38 Scootsy : 42 SuprDaily : 613 Scootsy : 1728 Scootsy : 2139 SuprDaily : 11 Scootsy : 0 SuprDaily : 2236 Short-term employee benefits : 164 Post-employment benefits : 0 Share-based payment : 597 Salary and perquisites payable : 7 SuprDaily : 327 Scootsy : 870

(H) SuprDaily : 23 Scootsy : 149 SuprDaily : 0 Scootsy : 156 SuprDaily : 23 Scootsy : 3 SuprDaily : 315 Scootsy : 313 Scootsy : 742 SuprDaily : 2 Scootsy : 751 SuprDaily : 10734 Short-term employee benefits : 80 Post-employment benefits : 4 Share-based payment : 1785 Salary and perquisites payable : 5 SuprDaily : 217 Scootsy : 307

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

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
	Classes of assets [Member]			Classes of assets [Member]
Classes of assets [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
Levels of fair value hierarchy [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of fair value measurement [TextBlock]				
Disclosure of fair value measurement of assets [TextBlock]				
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	43,041	86,602	7,927	43,041
Nature of other assets	Refer to child member	Refer to child member		Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	-43,561	78,675		-43,561
Total increase (decrease) in fair value measurement, assets	-43,561	78,675		-43,561
Assets at end of period	43,041	86,602	7,927	43,041
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Nature of other assets	Refer to child member	Refer to child member		Refer to child member

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

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Classes of assets [Member]		Investment property [Member]	
Classes of assets [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of fair value measurement [TextBlock]				
Disclosure of fair value measurement of assets [TextBlock]				
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	86,602	7,927	43,041	86,602
Nature of other assets	Refer to child member		Refer to child member	Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	78,675		-43,561	78,675
Total increase (decrease) in fair value measurement, assets	78,675		-43,561	78,675
Assets at end of period	86,602	7,927	43,041	86,602
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Nature of other assets	Refer to child member		Refer to child member	Refer to child member

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

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Investment property [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	Level 1 of fair value hierarchy [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of fair value measurement [TextBlock]				
Disclosure of fair value measurement of assets [TextBlock]				
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	7,927	33,258	86,228	7,927
Nature of other assets		Quoted prices (unadjusted) in active markets for identical assets or liabilities.	Quoted prices (unadjusted) in active markets for identical assets or liabilities.	
Description of valuation techniques used in fair value measurement, assets		Investments in liquid mutual fund units	Investments in liquid mutual fund units	
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		-52,970	78,301	
Total increase (decrease) in fair value measurement, assets		-52,970	78,301	
Assets at end of period	7,927	33,258	86,228	7,927
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Investments in liquid mutual fund units	Investments in liquid mutual fund units	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Investments in liquid mutual fund units	Investments in liquid mutual fund units	
Nature of other assets		Quoted prices (unadjusted) in active markets for identical assets or liabilities.	Quoted prices (unadjusted) in active markets for identical assets or liabilities.	

**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]	Investment property [Member]		
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of fair value measurement [TextBlock]			
Disclosure of fair value measurement of assets [TextBlock]			
Disclosure of fair value measurement of assets [Abstract]			
Disclosure of fair value measurement of assets [Line items]			
Assets	9,783	374	0
Nature of other assets	Inputs for the assets and liabilities that are not based on observable market data (unobservable inputs).	Inputs for the assets and liabilities that are not based on observable market data (unobservable inputs).	
Description of valuation techniques used in fair value measurement, assets	Investments in equity and preference instruments	Investments in equity and preference instruments	
Reconciliation of changes in fair value measurement, assets [Abstract]			
Changes in fair value measurement, assets [Abstract]			
Gains (losses) recognised in profit or loss, fair value measurement, assets	9,409	374	
Total increase (decrease) in fair value measurement, assets	9,409	374	
Assets at end of period	9,783	374	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Investments in equity and preference instruments	Investments in equity and preference instruments	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Investments in equity and preference instruments	Investments in equity and preference instruments	
Nature of other assets	Inputs for the assets and liabilities that are not based on observable market data (unobservable inputs).	Inputs for the assets and liabilities that are not based on observable market data (unobservable inputs).	

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

..(1)

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

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of assets [Axis]	Classes of assets [Member]		Classes of assets [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of fair value measurement [TextBlock]				
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 [TextBlock]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

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

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of assets [Axis]	Investment property [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]	
Range [Axis]	Ranges [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of fair value measurement [TextBlock]		
Nature of other assets	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		
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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
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]		

**[613300] Notes - Operating segments**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of entity's operating segments [TextBlock]	Textual information (61) [See below]	
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

**Textual information (61)****Disclosure of entity's operating segments [Text Block]**

## Segment reporting

The Company prepares the standalone financial statements along with the consolidated financial statements. In accordance with Ind AS 108, Operating segments, the Company has disclosed the segment information in the consolidated financial statements and is exempt from disclosing segment information in the standalone financial statements.

**[610700] Notes - Business combinations****Disclosure of detailed information about business combination [Table]**

..(1)

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

Business combinations [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of business combinations [TextBlock]				
Disclosure of detailed information about business combinations [TextBlock]				
Disclosure of detailed information about business combination [Abstract]				
Disclosure of detailed information about business combination [Line items]				
Name of acquiree	Scootsy Logistics Private Limited	Scootsy Logistics Private Limited	Supr Infotech Solutions Private Limited	Supr Infotech Solutions Private Limited
Description of acquiree	Indian subsidiary	Indian subsidiary	Indian subsidiary	Indian subsidiary
Date of acquisition	03/08/2018	03/08/2018	27/09/2019	27/09/2019
Percentage of voting equity interests acquired	100.00%	100.00%	100.00%	100.00%
Acquisition-date fair value of total consideration transferred [Abstract]				
Total consideration transferred, acquisition-date fair value	0	0	0	0
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]				
Net identifiable assets acquired (liabilities assumed)	0	0	0	0
Name of acquiree	Scootsy Logistics Private Limited	Scootsy Logistics Private Limited	Supr Infotech Solutions Private Limited	Supr Infotech Solutions Private Limited
Description of acquiree	Indian subsidiary	Indian subsidiary	Indian subsidiary	Indian subsidiary

**Disclosure of detailed information about business combination [Table]**

..(2)

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

Business combinations [Axis]	3		4
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023
Disclosure of business combinations [TextBlock]			
Disclosure of detailed information about business combinations [TextBlock]			
Disclosure of detailed information about business combination [Abstract]			
Disclosure of detailed information about business combination [Line items]			
Name of acquiree	Shandaar Foods Private Limited	Shandaar Foods Private Limited	Dineout
Description of acquiree	Indian subsidiary	Indian subsidiary	Indian subsidiary
Date of acquisition	02/11/2021	02/11/2021	01/07/2022
Percentage of voting equity interests acquired	0.00%	0.00%	0.00%
Acquisition-date fair value of total consideration transferred [Abstract]			
Total consideration transferred, acquisition-date fair value	0	0	0
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]			
Net identifiable assets acquired (liabilities assumed)	0	0	0
Name of acquiree	Shandaar Foods Private Limited	Shandaar Foods Private Limited	Dineout
Description of acquiree	Indian subsidiary	Indian subsidiary	Indian subsidiary

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

..(1)

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

Business combinations [Axis]	1			2
	Gross carrying amount [Member]			Gross carrying amount [Member]
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of business combinations [TextBlock]				
Disclosure of reconciliation of changes in goodwill [TextBlock]				
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	Scootsy Logistics Private Limited	Scootsy Logistics Private Limited		Supr Infotech Solutions Private Limited
Reconciliation of changes in goodwill [Abstract]				
Goodwill at end of period	0	0	0	0

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

..(2)

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

Business combinations [Axis]	2		3	
	Gross carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of business combinations [TextBlock]				
Disclosure of reconciliation of changes in goodwill [TextBlock]				
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	Supr Infotech Solutions Private Limited		Shandaar Foods Private Limited	Shandaar Foods Private Limited
Reconciliation of changes in goodwill [Abstract]				
Changes in goodwill [Abstract]				
Additional recognition, goodwill			0	109
Total increase (decrease) in goodwill			0	109
Goodwill at end of period	0	0	109	109

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

..(3)

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

Business combinations [Axis]	3	4	
	Gross carrying amount [Member]	Gross carrying amount [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	31/03/2021	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of business combinations [TextBlock]			
Disclosure of reconciliation of changes in goodwill [TextBlock]			
Disclosure of reconciliation of changes in goodwill [Abstract]			
Disclosure of reconciliation of changes in goodwill [Line items]			
Name of acquiree		Dineout	
Reconciliation of changes in goodwill [Abstract]			
Changes in goodwill [Abstract]			
Additional recognition, goodwill		(A) 3,149	
Total increase (decrease) in goodwill		3,149	
Goodwill at end of period	0	3,149	0

(A) Goodwill arising on acquisition

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	Yes	Yes
Disclosure of detailed information about business combinations [TextBlock]		
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	Yes	Yes
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [TextBlock]		
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

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

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of interests in other entities [TextBlock]				
Disclosure of interests in subsidiaries [TextBlock]				
Disclosure of subsidiaries [TextBlock]				
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	SCOOTSY LOGISTICS PRIVATE LIMITED	SCOOTSY LOGISTICS PRIVATE LIMITED	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAVCS1691R	AAVCS1691R	AAVCS2027E	AAVCS2027E
CIN of subsidiary company	U60200KA2014PTC144616	U60200KA2014PTC144616	U74999KA2016PTC144675	U74999KA2016PTC144675
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	Yes	No	Yes
SRN of filing of balance sheet by subsidiary		F54414826		F39454665
Reason if no filing has been made by subsidiary	In Process		In Process	
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2022	01/04/2021	01/04/2022	01/04/2021
End date of accounting period of subsidiary	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	7	72	10	10
Reserves and surplus of subsidiary	-6,897	-28,601	-8,558	-6,308
Total assets of subsidiary	24,792	151,453	558	933
Total liabilities of subsidiary	31,682	179,982	9,106	7,231
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	36,862	158,035	1,390	6,416
Profit before tax of subsidiary	-4,070	-29,535	-2,382	-4,911
Provision for tax of subsidiary	0	0	0	0

Profit after tax of subsidiary	-4,070	-29,535	-2,382	-4,911
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	SCOOTSY LOGISTICS PRIVATE LIMITED	SCOOTSY LOGISTICS PRIVATE LIMITED	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAVCS1691R	AAVCS1691R	AAYCS2027E	AAYCS2027E
CIN of subsidiary company	U60200KA2014PTC144616	U60200KA2014PTC144616	U74999KA2016PTC144675	U74999KA2016PTC144675

**Disclosure of associates [Table]**

..(1)

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

Associates [Axis]	1
	01/04/2021 to 31/03/2022
Disclosure of interests in other entities [TextBlock]	
Disclosure of interests in associates [TextBlock]	
Disclosure of associates [TextBlock]	
Disclosure of associates [Abstract]	
Disclosure of associates [Line items]	
Name of associate entity	(A) MAVERIX PLATFORMS PRIVATE LIMITED
Country of incorporation of associate	INDIA
Permanent account number of associate entity	AAJCM9743L
Latest audited balance sheet date	31/03/2022
Whether associate has been considered in consolidation	Yes
Proportion of ownership interest in associate	0.00%
Proportion of voting rights held in associate	0.00%
Amount of investment in associate	0
Number of shares held of associate	[shares] 0
Net worth attributable to shareholding as per latest audited balance sheet associate	0
Profit (loss) for year associate	0
Profit (loss) for year associate considered in consolidation	0
Profit (loss) for year associate not considered in consolidation	0
Latest audited balance sheet date	31/03/2022

**Footnotes**

(A) till December 26, 2021

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 2	[pure] 2
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	Yes
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

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

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of separate financial statements [TextBlock]				
Disclosure of subsidiaries [TextBlock]				
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	SCOOTSY LOGISTICS PRIVATE LIMITED	SCOOTSY LOGISTICS PRIVATE LIMITED	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED
CIN of subsidiary company	U60200KA2014PTC144616	U60200KA2014PTC144616	U74999KA2016PTC144675	U74999KA2016PTC144675
Permanent account number of subsidiary company	AAVCS1691R	AAVCS1691R	AAVCS2027E	AAVCS2027E
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

**Disclosure of associates [Table]**

..(1)

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

Associates [Axis]	1
	<b>01/04/2021 to 31/03/2022</b>
Disclosure of separate financial statements [TextBlock]	
Disclosure of associates [TextBlock]	
Disclosure of associates [Abstract]	
Disclosure of associates [Line items]	
Name of associate entity	(A) MAVERIX PLATFORMS PRIVATE LIMITED
Permanent account number of associate entity	AAJCM9743L
Country of incorporation of associate	INDIA
Proportion of ownership interest in associate	0.00%
Proportion of voting rights held in associate	0.00%

**Footnotes**

(A) till December 26, 2021

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of separate financial statements [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Disclosure of associates [TextBlock]		
Method used to account for investments in subsidiaries	Refer significant accounting policies.	Refer significant accounting policies.
Method used to account for investments in associates		Refer significant accounting policies.

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

..(1)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]		Subsidiaries [Member]	
	16		14	
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [TextBlock]				
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	MIH India Food Holdings B.V.	MIH India Food Holdings B.V.	scootsy Logistics Private Limited	scootsy Logistics Private Limited
Country of incorporation or residence of related party	NETHERLANDS	NETHERLANDS	INDIA	INDIA
Permanent account number of related party			AAVCS1691R	AAVCS1691R
Description of nature of transactions with related party	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions
Description of nature of related party relationship	Related parties which have significant influence	Related parties which have significant influence	Wholly owned subsidiaries	Wholly owned subsidiaries
Related party transactions [Abstract]				
Revenue from sale of goods related party transactions				751
Other related party transactions expense			(A) 2,346	(B) 1,049
Other related party transactions income			(C) 13,395	(D) 13,790
Other related party transactions contribution made			(E) 25,144	(F) 13,477
Other related party transactions contribution received	0	0	0	(G) 140
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	754	26
Amounts receivable related party transactions	0	0	(H) 870	(I) 307
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) Employee cost cross charge to : 163 Reimbursement of other expenses : 42 Business promotion expense : 2139 Rental cost cross charge to : 2

(B) Employee cost cross charge to : 149 Reimbursement of other expenses : 2 Business promotion expense : 742 Rental cost cross charge to : 156

(C) Deposits receivable from : 11667 Interest income on deposits given to : 1728

(D) Deposits receivable from : 13477 Interest income on deposits given to : 313

(E) Deposits with wholly owned subsidiaries : 25144

(F) Deposits with wholly owned subsidiaries : 13477

(G) Transfer of security deposits : 140

(H) Interest receivable : 870

(I) Interest receivable from : 307

## Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Subsidiaries [Member]		Associates [Member]	
	18		15	
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [TextBlock]				
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED	(A) Maverix Platforms Private Limited	(B) Maverix Platforms Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AAJCM9743L	AAJCM9743L
CIN of related party	U74999KA2016PTC144675	U74999KA2016PTC144675		
Description of nature of transactions with related party	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions
Description of nature of related party relationship	Wholly owned subsidiaries	Wholly owned subsidiaries	Associate company	Associate company
Related party transactions [Abstract]				
Purchases of goods related party transactions	11	2		
Other related party transactions expense	(C) 2,349	(D) 10,780		
Other related party transactions income	613	315		
Other related party transactions contribution made	(E) 2,236	(F) 4,553		16
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	(G) 522	(H) 270	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) till December 26, 2021

(B) till December 26, 2021

(C) Employee cost cross charge to : 50 Reimbursement of other expenses : 38 Impairment : 2236 Rent expense : 25

(D) Employee cost cross charge to : 23 Reimbursement of other expenses : 23 Impairment : 10734

(E) Capital infusion in wholly owned subsidiary\* : 126 Deposits with wholly owned subsidiaries : 2110 \* Presents ESOP cross charge considered as capital infusion during the financial year.

(F) Capital infusion in wholly owned subsidiary\* : 482 Deposits with wholly owned subsidiaries : 4071 \* Presents ESOP cross charge considered as capital infusion amounting to Rs. 482 Million (Mar 31, 2021: Rs. 712 Million).

(G) Amount receivable from : 195 Interest receivable from : 327

(H) Amount receivable from : 53 Interest receivable from : 217

## 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]			
	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [TextBlock]				
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sriharsha Majety	Sriharsha Majety	Lakshmi Nandan Reddy Obul	Lakshmi Nandan Reddy Obul
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BDHPS5275G	BDHPS5275G	AAQPO4616C	AAQPO4616C
Description of nature of transactions with related party	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions
Description of nature of related party relationship	Directors	Director	Directors	Director
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(4)

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]			
	8		9	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [TextBlock]				
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Ashutosh Sharma	Ashutosh Sharma	Lawrence Charles Illg	Lawrence Charles Illg
Country of incorporation or residence of related party	INDIA	INDIA	UNITED STATES	UNITED STATES
Permanent account number of related party	AUPPS7316A	AUPPS7316A		
Description of nature of transactions with related party	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions
Description of nature of related party relationship	Directors	Director	Directors	Director
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	11		13	
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [TextBlock]				
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sonal Bhandari	Sonal Bhandari	Sumer Juneja	Sumer Juneja
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ANIPB4203H	ANIPB4203H	AEIPJ9524L	AEIPJ9524L
Description of nature of transactions with related party	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions
Description of nature of related party relationship	Key management personnel	Key management personnel	Directors	Director
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			Other related parties [Member]
	19	20	21	3
Related party [Axis]	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
Disclosure of transactions between related parties [TextBlock]				
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	SAHIL BARUA	SHAILESH VISHNUBHAI HARIBHAKTI	MALLIKA SRINIVASAN	Rahul Jaimini
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AMLPB4367L	AAAPH0574L	AALPS2708J	AMYPJ1550G
Description of nature of transactions with related party	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions
Description of nature of related party relationship	Independent Director	Independent Director	Independent Director	Other related parties
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis]	Other related parties [Member]			
	3	4		5
Related party [Axis]				
	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [TextBlock]				
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Rahul Jaimini	Anand Daniel	Anand Daniel	Mukul Arora
Country of incorporation or residence of related party	INDIA	UNITED STATES	UNITED STATES	INDIA
Permanent account number of related party	AMYPJ1550G			AFVPA9257M
Description of nature of transactions with related party	As Per Related Party Transactions			
Description of nature of related party relationship	Other related parties	Other related parties	Other related parties	Other related parties
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis]	Other related parties [Member]			
	5	6		7
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [TextBlock]				
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mukul Arora	Jayant Goel	Jayant Goel	Daniel Joram Brody
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	HONG KONG
Permanent account number of related party	AFVPA9257M	AADPG4914C	AADPG4914C	
Description of nature of transactions with related party	As Per Related Party Transactions			
Description of nature of related party relationship	Other related parties	Other related parties	Other related parties	Other related parties
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis]	Other related parties [Member]			
	7	10		12
Related party [Axis]				
	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [TextBlock]				
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Daniel Joram Brody	Rahul Bothra	Rahul Bothra	Vivek Sunder
Country of incorporation or residence of related party	HONG KONG	INDIA	INDIA	INDIA
Permanent account number of related party		ADVPB3713D	ADVPB3713D	ANRPS0525L
Description of nature of transactions with related party	As Per Related Party Transactions			
Description of nature of related party relationship	Other related parties	Other related parties	Other related parties	Other related parties
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(10)

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

Categories of related parties [Axis]	Other related parties [Member]		
	12	17	
Related party [Axis]			
	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [TextBlock]			
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	Vivek Sunder	Zhu Wenqian	Zhu Wenqian
Country of incorporation or residence of related party	INDIA	CHINA	CHINA
Permanent account number of related party	ANRPS0525L		
Description of nature of transactions with related party	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions
Description of nature of related party relationship	Other related parties	Other related parties	Other related parties
Related party transactions [Abstract]			
Other related party transactions contribution received	0	0	0
Outstanding balances for related party transactions [Abstract]			
Amounts payable related party transactions	0	0	0
Amounts receivable related party transactions	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of related party [TextBlock]	Textual information (62) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

## Textual information (62)

## Disclosure of related party [Text Block]

Related party transactions

i. Related parties where control exists:

Wholly owned subsidiaries

Scootsy Logistics Private Limited ("Scootsy")

Supr Infotech Solutions Private Limited ("SuprDaily")

Associate company

Maverix Platforms Private Limited ("Maverix") - w.e.f  
February 22, 2019 till December 26, 2021

Loyal Hospitality Private Limited ("LHPL") - w.e.f March  
01, 2023

ii. Related parties which have significant influence

MIH India Food Holdings B.V.(Naspers)

iii. Related parties under Ind AS 24:

Key management personnel

Name	Designation	Date of appointment
Sriharsha Majety	Director and Chief Executive Officer	Dec 26, 2013
Lakshmi Nandan Reddy Obul	Director	Dec 26, 2013
Anand Daniel	Nominee Director	Jul 10, 2015

Ashutosh Sharma	Nominee Director	Jun 21, 2017
Lawrence Charles Illg	Nominee Director	Mar 21, 2019
Rahul Bothra	Chief Financial Officer	Sep 1, 2017
Sumer Juneja	Nominee Director	Jul 27, 2021
Sonal Bhandari	Company Secretary	Jan 03, 2022
Shailesh V Haribhakti	Independent Director	Jan 24, 2023
Mallika Srinivasan	Independent Director	Jan 24, 2023
Sahil Barua	Independent Director	Jan 24, 2023

iv. Details of transactions with the related parties:

		(Rs. in Million)	
Particulars		Year ended	Year ended
March 31, 2023	March 31, 2022		
Transactions with wholly owned subsidiaries			
a	Capital infusion*:		
	SuprDaily	126	482
	Scootsy	30	-
		156	482

\* Presents ESOP cross charge considered as capital infusion during the financial year.

b	Loan given:		
	SuprDaily	2,110	4,071
	Scootsy	11,667	13,477
		13,777	17,548
c	Other Income:		
(i)	Employee benefits expense:		
	SuprDaily	50	23
	Scootsy	163	149
		213	172
(ii)	Rent expense:		
	SuprDaily	25	-
	Scootsy	2	156
		27	156
(iii)	other expenses:		
	SuprDaily	38	23
	Scootsy	42	3
		80	26
(iv)	Interest income on deposits:		
	SuprDaily	613	315
	Scootsy	1,728	313
		2,341	628
d	Other Expenses:		
(i)	Advertising and marketing expense:		



	Transactions with key managerial personnel:			
a	Remuneration to key management personnel			
	Short-term employee benefits		164	80
	Post-employment benefits		-	4
	Share-based payment		597	1,785
			761	1,869
b	Issue and allotment of bonus CCPS shares to key managerial personnel		-	1,19,297
			-	1,19,297
v.	Details of balance receivable from and payable to related parties are as follows:			
				(Rs. in Million)
	Particulars		As at	As at
March 31, 2023	March 31, 2022			
a.	Salary and perquisites payable to key managerial personnel:			
	Salary and perquisites payable		7	5
			7	5
b.	Amount receivable from			
	SuprDaily		195	53
			195	53

c.	Amount Payable to		
	Scootsy	754	26
		754	26
d.	Loans receivable from		
	Scootsy	25,144	13,477
		25,144	13,477
e.	Interest receivable from		
	SuprDaily	327	217
	Scootsy	870	307
		1,197	524
<p>All the above related party transactions are carried at arm's length price.</p>			

### [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]	Other contingent liabilities [Member]		Contingent liability on disputed service tax demands [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [TextBlock]				
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Refer to child member	Refer to child member	(A) Service tax demands	Service tax demands
Estimated financial effect of contingent liabilities	31	41	0	14

#### Footnotes

(A) The Company had received demand notice towards the CENVAT credit input availed with respect to exempted income and others, under the provisions of the Finance Act, 1994 pertaining to the period September 2015 - June 2017. The notice was disputed by the management and the Company had filed a response against this notice. The management is of the view that the service tax is exempt on the matters discussed in the notice and there was no related CENVAT pertaining to exempted income, and is confident that the demands raised by the Assessing Officers are not tenable under law. In the current year, order has been issued in the favour of the company where management view has been accepted and demand raised by the assessing officer has been waived off. Hence, the company is under no obligation towards this demand.

**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]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [TextBlock]		
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	(A) Legal claim contingencies	Legal claim contingencies
Estimated financial effect of contingent liabilities	31	27

**Footnotes**

(A) Majorly consists of customer claims through consumer forum relating to quality of service and other arbitral matters. These demands are disputed by the company, and matters are presently under arbitration with the consumer forum and other arbitral tribunal. The Company has been advised by its legal counsel that it is only possible, but not probable, that the action will succeed. Accordingly, no provision for any liability has been made in these financial statements. The trial on these cases are on-going and therefore it is not practicable to state the timing of the payment, if any. No reimbursements are expected against the aforesaid claims. Other pending cases in which the Company has been made a party are not material in the nature.

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (63) [See below]	
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	Legal claim contingencies	Legal claim contingencies

## Textual information (63)

## Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]

## Commitments and contingencies

## (a) Capital Commitments

## (i) Estimated amount of contracts remaining to be executed on capital account and not provided for:

As at March 31, 2023, the Company had commitment of Rs. 1 Million (March 31, 2022:Rs. 30 Million) towards the procurement of property, plan and equipments.

## (b) Contingent liabilities

(Rs. in Million)

As at As at

March  
31, March 31, 2022  
2023

Claims against the Company not acknowledged as debts:

Service tax demands (refer note (i) below) - 14

Legal claim contingencies (refer note (ii) below) 31 27

31 41

(i) The Company had received demand notice towards the CENVAT credit input availed with respect to exempted income and others, under the provisions of the Finance Act, 1994 pertaining to the period September 2015 - June 2017. The notice was disputed by the management and the Company had filed a response against this notice. The management is of the view that the service tax is exempt on the matters discussed in the notice and there was no related CENVAT pertaining to exempted income, and is confident that the demands raised by the Assessing Officers are not tenable under law. In the current year, order has been issued in the favour of the company where management view has been accepted and demand raised by the assessing officer has been waived off. Hence, the company is under no obligation towards this demand.

(ii) Majorly consists of customer claims through consumer forum relating to quality of service and other arbitral matters. These demands are disputed by the company, and matters are presently under arbitration with the consumer forum and other arbitral tribunal. The Company has been advised by its legal counsel that it is only possible, but not probable, that the action will succeed. Accordingly, no provision for any liability has been made in these financial statements. The trial on these cases are on-going and therefore it is not practicable to state the timing of the payment, if any. No reimbursements are expected against the aforesaid claims. Other pending cases in which the Company has been made a party are not material in the nature.

(iii) The Company has provided support letters to its subsidiaries SuprDaily and Scootsy.

### [700200] Notes - Corporate social responsibility

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

	<b>01/04/2022 to 31/03/2023</b>
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No

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

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

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

Disclosure of terms and conditions of share-based payment arrangement [Table]

..(1)

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

<b>Types of share-based payment arrangements [Axis]</b>	<b>1</b>	
	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of share-based payment arrangements [TextBlock]		
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]		
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	Employee Option (ESOP)	Stock Plan Employee Option Plan (ESOP)

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of share-based payment arrangements [TextBlock]			
Whether there are any share based payment arrangement	Yes	Yes	
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]			
Disclosure of terms and conditions of share-based payment arrangement [Abstract]			
Disclosure of terms and conditions of share-based payment arrangement [Line items]			
Description of share-based payment arrangement			
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] 18,322	[pure] 27,995	
Number of share options forfeited in share-based payment arrangement	(A) [pure] -9,696	(B) [pure] -10,869	
Number of share options exercised in share-based payment arrangement	[pure] 0	[pure] -4,955	
Number of share options expired in share-based payment arrangement	[pure] 0	[pure] 0	
Total changes of number of share options outstanding in share based payment arrangement	[pure] 8,626	[pure] 12,171	
Number of share options outstanding in share-based payment arrangement at end of period	[pure] 77,523	[pure] 68,897	[pure] 56,726
Number of share options exercisable in share-based payment arrangement	[pure] 43,322	[pure] 34,276	

**Footnotes**

(A) Forfeited, expired and surrendered : -9696

(B) Forfeited, expired and surrendered : -10869

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of earnings per share [TextBlock]	Textual information (64) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -211	[INR/shares] -229
Total basic earnings (loss) per share	[INR/shares] -211	[INR/shares] -229
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -211	[INR/shares] -229
Total diluted earnings (loss) per share	[INR/shares] -211	[INR/shares] -229
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	-37,576	-37,681
Profit (loss), attributable to ordinary equity holders of parent entity	-37,576	-37,681
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	-37,576	-37,681
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-37,576	-37,681
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 17,80,79,833	[shares] 16,44,23,067

## Textual information (64)

## Disclosure of earnings per share [Text Block]

Loss per share

Basic Earnings Per Share (EPS) and Diluted Earnings Per Share (EPS) amounts are calculated by dividing the loss for the year attributable to equity shareholders of the company by the weighted average number of Equity shares outstanding during the year.

The following reflects the income and share data used in the basic and diluted loss per share (EPS) computations:

Particulars		Year ended	Year ended
March 31, 2023	March 31, 2022		
Face value of equity share (Rs. )		1	1
Loss attributable to equity shareholders of the company (Rs. in Million)		-37,576	-37,681
Weighted average number of equity shares in calculating basic and diluted EPS		17,80,79,833	16,44,23,067
Basic and diluted earnings per share ( )		-211	-229

Note: ESOPs outstanding as at March 31, 2023 and March 31, 2022 are anti-dilutive in nature and accordingly have not been considered for the purpose of Dilutive EPS.

## [610900] Notes - First time adoption

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No