HELLA INFRA MARKET PRIVATE LIMITED
Consolidated Financial Statements for period 01/04/2022 to 31/03/2023

[700300] Disclosure of general information about company

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Name of company	HELLA INFRA MARKET PRIVATE LIMITED	
Corporate identity number	U46632MH2016PTC283737	
Permanent account number of entity	AAGCB8087R	
Address of registered office of company	Unit No. 401 to 413, Opal Square Plot No. C-1, Wagle Estate, Thane (West) Thane MH 400604	
Type of industry	Commercial and Industrial	
Date of start of reporting period	01/04/2022	01/04/2021
Date of end of reporting period	31/03/2023	31/03/2022
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	

[700400] Disclosures - Auditors report

Details regarding auditors [Table] **..(1)**

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

Auditors [Axis]	1
	01/04/2022 to 31/03/2023
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Walker Chandiok and Co LLP
Name of auditor signing report	Rakesh Ramawatar Agarwal
Firms registration number of audit firm	001076N
Membership number of auditor	109632
Address of auditors	16th Floor, Tower II, One International Center, S B Marg, Prabhadevi (W) Mumbai - 400013
Permanent account number of auditor or auditor's firm	AAAFW4298E
SRN of form ADT-1	R50167725
Date of signing audit report by auditors	29/09/2023
Date of signing of balance sheet by auditors	29/09/2023

Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table] **..(1)**

Unless otherwise specified, all monetary values are in 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	Favourable Remark
Disclosure in auditors report relating to inventories	Favourable Remark
Disclosure in auditors report relating to loans	Favourable Remark
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Favourable Remark
Disclosure in auditors report relating to deposits accepted	Favourable Remark
Disclosure in auditors report relating to maintenance of cost records	Favourable Remark
Disclosure in auditors report relating to statutory dues [TextBlock]	Favourable Remark
Disclosure in auditors report relating to default in repayment of financial dues	Favourable Remark
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Favourable Remark
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Favourable Remark
Disclosure in auditors report relating to managerial remuneration	Favourable Remark
Disclosure in auditors report relating to Nidhi Company	Favourable Remark
Disclosure in auditors report relating to transactions with related parties	Favourable Remark
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Favourable Remark
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Favourable Remark
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Favourable Remark

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

	01/04/2022 to 31/03/2023
Disclosure in auditor’s report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (1)

Disclosure in auditor’s report explanatory [Text Block]

Independent Auditor’s Report

To the Members of Hella Infra Market Private Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Hella Infra Market Private Limited (‘the Holding Company’) and its subsidiaries (the Holding Company and its subsidiaries together referred to as ‘the Group’) and its associate, as listed in Annexure I, which comprise the Consolidated Balance Sheet as at 31 March 2023 , the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Cash Flow Statement and the Consolidated Statement of Changes in Equity for the year then ended, and notes to the consolidated financial statements, including a summary of the 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 and based on the consideration of the reports of the other auditors on separate financial statements and on the other financial information of the subsidiaries, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 (‘the Act’) in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards (‘Ind AS’) specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India of the consolidated state of affairs of the Group and its associate, as at 31 March 2023, and their consolidated profit (including other comprehensive income), consolidated cash flows and the consolidated changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group and its associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (‘ICAI’) together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the rules 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 together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 11 of the Other Matters section below, is sufficient and appropriate to provide a basis for our opinion.

Information other than the Consolidated Financial Statements and Auditors’ Report thereon

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

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

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

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The accompanying consolidated financial statements have been approved by the Holding Company’s Board of Directors. The Holding Company’s Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated changes in equity and consolidated cash flows of the Group and its associate in accordance with the Ind AS specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India. The Holding Company’s Board of Directors are also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of consolidated Ind AS financial statements. Further, in terms of the provisions of the Act the respective Board of Directors of the companies included in the Group and its associate company covered under the Act are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial statements have been used for the purpose of preparation of the consolidated financial statements by the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group and of its associate are responsible for assessing the ability of the Group and of its associate 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 intend to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

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

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

As part of an audit in accordance with Standards on Auditing specified under section 143(10) of the Act we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;

Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associate to cease to continue as a going concern;

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation; and

Obtain sufficient appropriate audit evidence regarding the financial information / financial statements of the entities or business activities within the Group and its associate, to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of financial statements of such entities included in the financial statements, of which we are the independent auditors. For the other entities included in the financial statements, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance 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.

Other Matters

We did not audit the financial statements of two (2) subsidiaries, whose financial statements (before eliminating intra-group transactions and balances) reflect total assets of ? 14,315.20 million and net assets of ? 956.90 million as at 31 March 2023, total revenues of ? 29,515.12 million and net cash inflows amounting to ? 15.79 million for the year ended on that date, as considered in the consolidated financial statements. These financial statements have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and our report in terms of sub-section (3) of section 143 of the Act in so far as it relates to the aforesaid subsidiaries are based solely on the reports of the other auditors.

Further, of these subsidiaries, one (1) subsidiary is located outside India whose financial statements have been prepared in accordance with accounting principles generally accepted in its country and which has been audited by other auditor under generally accepted auditing standards applicable in its country. The Holding Company's management has converted the financial statements of such subsidiary located outside India from accounting principles generally accepted in its country to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of such subsidiary located outside India, is based on the report of other auditor and the conversion adjustments prepared by the management of the Holding Company and audited by us.

Our opinion above on the consolidated financial statements, and our report on other legal and regulatory requirements below, are not modified in respect of the above matters with respect to our reliance on the work done by and the reports of the other auditors.

We did not audit the financial statements of two (2) subsidiaries, whose financial statements (before eliminating intra-group transactions and balances) reflect total assets of ? 2.99 million and net assets of ? 2.58 million as at 31 March 2023, total revenues of Nil and net cash inflows amounting to ? 2.99 million for the year ended on that date, as considered in the consolidated financial statements. These financial statements are unaudited and have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of the aforesaid subsidiaries, is based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the management, these financial statements are not material to the Group.

Our opinion above on the consolidated financial statements, and our report on other legal and regulatory requirements below, are not modified in respect of the above matter with respect to our reliance on the financial statements certified by the management.

Report on Other Legal and Regulatory Requirements

Based on our audit and on the consideration of the reports of the other auditors, referred to in paragraph 11, on separate financial statements of the subsidiaries, we report that the provisions of section 197 read with Schedule V to the Act are not applicable to the Holding Company and its eight (8) subsidiary companies incorporated in India whose financial statements have been audited under the Act since none of such companies is a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable. Further, we report that one (1) associate company incorporated in India whose financial statements have been audited under the Act have paid remuneration to their respective directors during the year in accordance with the provisions of and limits laid down under section 197 read with Schedule V to the Act.

As required by clause (xxi) of paragraph 3 of Companies (Auditor's Report) Order, 2020 ('the Order') issued by the Central Government of India in terms of section 143(11) of the Act based on the consideration of the Order reports issued by us and by the respective other auditors as mentioned in paragraph 11 above, of companies included in the consolidated financial statements and covered under the Act, we report that there are no qualifications or adverse remarks reported in the respective Order reports of such companies.

As required by section 143(3) of the Act, based on our audit and on the consideration of the reports of the other auditors on separate financial statements and other financial information of the subsidiaries and associate incorporated in India whose financial statements have been audited under the Act, we report, to the extent applicable, that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of the aforesaid consolidated financial statements;

In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors;

The consolidated financial statements dealt with by this report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements;

In our opinion, the aforesaid consolidated financial statements comply with Ind AS specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015;

On the basis of the written representations received from the directors of the Holding Company, its subsidiary companies and associate company and taken on record by the Board of Directors of the Holding Company, its subsidiary companies and associate company respectively, and the reports of the statutory auditors of its subsidiary companies and associate company, covered under the Act, none of the directors of the Group companies and its associate company , are disqualified as on 31 March 2023 from being appointed as a director in terms of section 164(2) of the Act;

With respect to the adequacy of the internal financial controls with reference to financial statements of the Holding Company, its subsidiary companies and associate company covered under the Act, and the operating effectiveness of such controls, refer to our separate report in Annexure II wherein we have expressed an unmodified opinion; and

With respect to the other matters to be included in the Auditor's Report in accordance with rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended), in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate financial statements and other financial information of the subsidiaries and associate incorporated in India whose financial statements have been audited under the Act:

The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group and its associate as detailed in Notes 30.1 and 55(A) to the consolidated financial statements;

The Holding Company, its subsidiary companies and associate company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as at 31 March 2023;

There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, its subsidiary companies and associate company covered under the Act, during the year ended 31 March 2023;

The respective managements of the Holding Company, its subsidiary companies and associate company incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries respectively that, to the best of their knowledge and belief , as disclosed in Note 56 to the accompanying consolidated financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or securities premium or any other sources or kind of funds) by the Holding Company or its subsidiary companies, its associate company to or in any person(s) or entity(ies), including foreign entities ('the intermediaries'), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding Company, or any such subsidiary companies, its associate company ('the Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf the Ultimate Beneficiaries;

The respective managements of the Holding Company, its subsidiary companies and associate company incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries that, to the best of their knowledge and belief, as disclosed in the Note 56 to the accompanying consolidated financial statements, no funds have been received by the Holding Company or its subsidiary companies, or its associate company from any person(s) or entity(ies), including foreign entities ('the Funding Parties'), with the understanding, whether recorded in writing or otherwise, that the Holding Company, or any such subsidiary companies, its associate company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

Based on such audit procedures performed by us and that performed by the auditors of the subsidiaries and associate company, as considered reasonable and appropriate in the circumstances, nothing has come to our or other auditors' notice that has caused us or the other auditors to believe that the management representations under sub-clauses (a) and (b) above contain any material misstatement.
The Holding Company, its subsidiary companies and associate company have not declared or paid any dividend during the year ended 31 March 2023.

Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 requires all companies which use accounting software for maintaining their books of account, to use such an accounting software which has a feature of audit trail, with effect from the financial year beginning on 1 April 2023 and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 (as amended) is not applicable for the current financial year.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm's Registration No.: 001076N/N500013

Rakesh R. Agarwal
Partner
Membership No.: 109632

UDIN: 23109632BGXEFY7110

Place: Mumbai
Date: 29 September 2023

Annexure I

List of subsidiaries and associate included in the Consolidated Financial Statements

Subsidiaries
Hella Infra Market Retail Private Limited
Hella Infra Market Ceramics Private Limited (formerly known as Trinitymaterial Market Place Private Limited)
Hella Chemical Market Private Limited
Sociam Equipment Solutions Private Limited
RDC Concrete India Private Limited
Neptune Readymix Concrete Private Limited
Ultrafine Minerals and Admixtures Private Limited
Hella Infra Market Pipes & Fittings Private Limited (formerly known as Hella Road Technologies Private Limited) (w.e.f. 3 September 2022)
Hella Infra Market Singapore Pte. Ltd. (w.e.f. 6 May 2022)
Sociam Singapore Pte Ltd (w.e.f. 26 July 2022)
HIM Infra General Trading LLC (w.e.f. 17 August 2022)

Associate
Shalimar Paints Limited

Annexure II

Independent Auditor’s Report on the internal financial controls with reference to financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (‘the Act’)

In conjunction with our audit of the consolidated financial statements of Hella Infra Market Private Limited (‘the Holding Company’) and its subsidiaries (the Holding Company and its subsidiaries together referred to as ‘the Group’), and its associate as at and for the year ended 31

March 2023 , we have audited the internal financial controls with reference to consolidated financial statements of the Holding Company, its subsidiary companies and its associate company, which are companies covered under the Act, as at that date.

Responsibilities of Management and Those Charged with Governance for Internal Financial Controls

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

Auditor's Responsibility for the Audit of the Internal Financial Controls with Reference to Consolidated Financial Statements

The audit of internal financial controls with reference to financial statements for two (2) subsidiaries, which are the companies covered under the Act, and reporting under Section 143(3)(i) is exempted vide MCA notification no. G.S.R. 583(E) dated 13 June 2017 read with corrigendum dated 14 July 2017. Consequently, our responsibility is to express an opinion on the internal financial controls with reference to financial statements of the Holding Company, its six (6) subsidiary companies and its one (1) associate company based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the ICAI and prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to the consolidated financial statements, and the Guidance Note issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to the consolidated 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 the consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to the consolidated financial statements includes obtaining an understanding of such internal financial controls, 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 consolidated financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matter paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to the consolidated financial statements of the Holding Company, its subsidiary companies and its associate company as aforesaid.

Meaning of Internal Financial Controls with Reference to Financial Statements

A company's internal financial controls with reference to the financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial 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 financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with Reference to 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.

Opinion

In our opinion and based on the consideration of the reports of the other auditors on internal financial controls with reference to financial statements of the subsidiary companies, the Holding Company, its subsidiary companies and its associate company, which are companies covered under the Act, have in all material respects, adequate internal financial controls with reference to the consolidated financial statements and such controls were operating effectively as at 31 March 2023, based on the internal financial control with reference to the consolidated financial statements criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

Other Matter

We did not audit the internal financial controls with reference to the financial statements insofar as it relates to one (1) subsidiary company, which is a company covered under the Act, whose financial statements (before eliminating intra group balances and transactions) reflects total assets of ? 223.75 million and net assets of ? 170.96 million as at 31 March 2023, total revenues of ? 66.82 million and net cash inflows amounting to ? 2.74 million for the year ended on that date, as considered in the consolidated financial statements. The internal financial controls with reference to financial statements in so far as it relates to such subsidiary company has been audited by other auditor whose report have been furnished to us by the management and our report on the adequacy and operating effectiveness of the internal financial controls with reference to the consolidated financial statements for the Holding Company, its subsidiary companies and associate company, as aforesaid, under Section 143(3)(i) of the Act in so far as it relates to such subsidiary company is based solely on the report of the auditor of such company. Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and on the reports of the other auditors.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm’s Registration No.: 001076N/N500013

Rakesh R. Agarwal
Partner
Membership No.: 109632

UDIN: 23109632BGXEFY7110

Place: Mumbai
Date: 29 September 2023

[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	5,175.28	1,929.26	68.88
Capital work-in-progress	813.55	121.24	
Goodwill	5,056.1	5,056.1	
Other intangible assets	(A) 1,590.1	828.29	4.56
Intangible assets under development	0	424	
Non-current financial assets [Abstract]			
Non-current investments	2,919.07	(B) 2,709.64	
Loans, non-current	37.87	37.19	
Other non-current financial assets	(C) 3,156.53	1,915.52	
Total non-current financial assets	6,113.47	4,662.35	
Deferred tax assets (net)	(D) 270.12	(E) 172.58	
Other non-current assets	256.76	238.9	
Total non-current assets	19,275.38	13,432.72	
Current assets [Abstract]			
Inventories	2,631.71	1,805.15	
Current financial assets [Abstract]			
Current investments	(F) 430.87	121.95	
Trade receivables, current	(G) 39,863.31	(H) 26,643.78	
Cash and cash equivalents	2,511.47	1,052.62	
Bank balance other than cash and cash equivalents	3,837.38	3,019.65	
Loans, current	11.87	14.42	
Other current financial assets	251.23	43.79	
Total current financial assets	46,906.13	30,896.21	
Current tax assets	0	0	
Other current assets	4,041.99	4,429.99	
Total current assets	53,579.83	37,131.35	
Total assets	72,855.21	50,564.07	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	(I) 3.54	(J) 3.54	3.51
Other equity	(K) 25,203.73	22,118.13	
Total equity attributable to owners of parent	25,207.27	22,121.67	
Non controlling interest	13.16	12.99	
Total equity	25,220.43	22,134.66	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	5,347.43	8,521.01	
Other non-current financial liabilities	1,259.23	805.33	
Total non-current financial liabilities	6,606.66	9,326.34	
Provisions, non-current	0.51	0.2	
Deferred tax liabilities (net)	0	0	
Total non-current liabilities	6,607.17	9,326.54	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	21,088.57	10,688.94	
Trade payables, current	(L) 17,023.47	(M) 7,198.6	
Other current financial liabilities	1,147.94	646.4	
Total current financial liabilities	39,259.98	18,533.94	
Other current liabilities	793.16	382.3	
Provisions, current	159.81	72.28	

Current tax liabilities	814.66	114.35	
Total current liabilities	41,027.61	19,102.87	
Total liabilities	47,634.78	28,429.41	
Total equity and liabilities	72,855.21	50,564.07	

Footnotes

(A)

6 Intangible assets

Particulars	Brand	Computer software
Gross block		
Balance as at 1 April 2021	-	6.
Business acquisition	823.30	5.
Additions	-	27
Disposals	-	-
Balance as at 31 March 2022	823.30	38
Business acquisition		
Additions	-	992
Disposals	-	-
Balance as at 31 March 2023	823.30	1,031.14
Accumulated amortisation		
Balance as at 1 April 2021	-	1.
Amortisation charge	22.77	9.
Reversal on disposal	-	-
Balance as at 31 March 2022	22.77	10
Amortisation charge	80.01	154
Reversal on disposal	-	-

Balance as at 31 March 2023	102.78	165
Net block		
Balance as at 31 March 2022	800.53	27
Balance as at 31 March 2023	720.52	865

6.1 Intangible assets under development

Particulars	
Gross block	
Balance as at 1 April 2021	
Additions	
Capitalised	
Balance as at 31 March 2022	
Additions	
Capitalised	
Balance as at 31 March 2023	

Intangible assets under development includes salaries, bonus and share based payment expenses related to development of platform for providing online service to the customers.

Ageing of intangible assets under development:

	Amount in intangible assets under development for a period of

Particulars		Less than 1 year	1-2 years	2-3 years
Project in progress		-	-	-
Projects temporarily suspended	-	-	-	
Balance as at 31 March 2023		-	-	-
Project in progress		295.24	100.88	27
Projects temporarily suspended	-	-	-	
Balance as at 31 March 2022		295.24	100.88	27

As at 31 March 2023 and 31 March 2022, there were no projects, the completion of which was overdue or exceeded cost compared to original plan.

(B)

(C)

8	Other financial assets (non-current)		As at 31 March 2023
	(Unsecured, considered good, unless otherwise stated)		
	Security deposits		
	Less: Allowance for doubtful deposits		(4.34)
	Bank deposits with maturity more than 12 months (Refer notes 8.1and 8.2)	883.52	407.78
	Margin money deposits (Refer note 8.3)		29.99
	Total		

8.1 Bank deposits with maturity of more than 12 months include ? 574.50 million (31 March 2022: ? 344.00 million) under lien with banks and financial institutions.

8.2 Bank deposits with bank to the extent of ? 295.80 million (31 March 2022: Nil) held towards debenture redemption fund.

8.3 Represents deposits pledged with banks and financial institutions in respect of performance guarantees issued by the banks.

(D)

9	Deferred tax assets		
	Deferred tax assets arising on account of :		
	Temporary differences between book and tax balance of property, plant and equipment	(68.38)	47.58

	Provision for employee benefits								
	Temporary differences between right of use and lease liabilities					2.57	8.11		
	Business acquisition								
	Provision for doubtful debts								
	Provision for doubtful advances								
	Financial liabilities measured at amortised cost						(54.88)	(89.69)	
	Financial assets measured at fair value							(2.23)	(1.97
	Temporary differences on losses and unabsorbed depreciation					10.06	-		
	Preliminary expenses								
	Others								
	Total deferred tax assets								

9.1	Movement in deferred tax assets / (liabilities)	As at 31 March 2021	Business acquisition	(Charged) / credited to P&L	(Charged) / credited to OCI	As at 31 March 2022	Business acquisition	(Charged) / credited to P&L	(Cha / cred to OC
	Temporary differences between book and tax balance of property, plant and equipment	(0.32)	-	47.90	-	47.58	-	(115.96)	
	Provision for employee benefits		2.84	-	12.30	0.65	15.79	-	
	Temporary differences between right of use and lease liabilities	1.08	-	7.03	-	8.11	-	(5.54)	

Provision for doubtful debts		102.42	-	267.06	-	369.48	-	
Provision for doubtful advances		0.53	-	27.96	-	28.49	-	
Financial liabilities measured at amortised cost	(2.04)	-	(87.65)	-	(89.69)	-	34.81	
Financial assets measured at fair value	(0.06)	-	(1.91)	-	(1.97)	-	(0.26)	
Temporary differences on losses and unabsorbed depreciation	-	-	-	-	-	-	10.06	
Business acquisition		(2.98)	(200.37)	-	-	(203.35)	-	
Preliminary expenses		-	-	-	-	-	-	
Others		4.43	-	(6.29)	-	(1.86)	-	
		105.90	(200.37)	266.40	0.65	172.58	-	

The Group has not recognised deferred tax asset amounting to ? 293.74 million (31 March 2022: ? 7.43 million) on deductible and taxable temporary differences in respect of its certain subsidiaries, on the basis of prudence, as it is not probable that future taxable amounts will be available to utilise those deductible and taxable temporary differences.

(E)

(F) Include ? 75.00 million (31 March 2022: ? 75.00 million) under lien with banks and financial institutions.

(G)

14	Trade receivables		
	Trade receivables from contract with customers	41,827.28	28,113.27
	Less : Allowances		

	for expected credit loss		(1,963.97)	(1,469.49)
	Total			
14.1	Break up security details			
	Trade receivable considered good - unsecured	39,863.31	26,643.78	
	Trade receivables - credit impaired - unsecured	1,963.97	1,469.49	
	Total			
	Less: Allowances for expected credit loss	(1,963.97)	(1,469.49)	
	Total			
14.2	Trade receivables are non-interest bearing and are generally on credit terms of 30 to 120 days.			
	No trade or other receivable are due from directors or other			

officers of the Group 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

14.3

partner, a director or a member.

14.4 The Group recognises lifetime expected credit losses on trade receivable using simplified approach by computing the expected credit loss allowance for trade receivables based on a provision matrix. The provision matrix takes into account historical credit loss experience and is adjusted for forward looking information. The expected credit loss allowance is based on the ageing of the receivables that are due and rates used in provision matrix.

Movement of allowance for credit losses of receivable are as follows:

	Balance at the beginning of the year							1,469.49	411.15
	Business acquisition								
	Charge in the statement of profit and loss							922.61	497.02
	Bad debts written off								
	Release to the statement of profit and loss							(0.42)	-
	Balance at the end of the year								

14.5 Trade receivables ageing schedule

Particulars			Outstanding for following periods from due date of payment					
			Unbilled	Not due	Less than 6 months	6 months to 1 year	1-2 years	2-3 years
Undisputed								
Trade receivables – considered good	11.94	16,537.92	9,334.35	626.22	115.12	18.22	0.01	26,643.78
Trade receivables – credit impaired		-	190.99	282.99	135.35	110.77	147.98	74.82

Disputed								
Trade receivables – considered good	-	-	-	-	-	-	-	-
Trade receivables – credit impaired		-	29.38	123.82	118.96	63.80	59.25	131.38
Gross balance as at 31 March 2022	11.94	16,758.29	9,741.16	880.53	289.69	225.45	206.21	28,113.27
Less : Loss allowance								
Net balance as at 31 March 2022		11.94	16,758.29	9,741.16	880.53	289.69	225.45	206.21
Undisputed								
Trade receivables – considered good	710.69	34,278.01	4,181.31	542.82	125.44	25.04	-	39,863.31
Trade receivables – credit impaired		-	453.70	219.56	214.26	555.18	84.58	109.77
Disputed								
Trade receivables – considered good	-	-	-	-	-	-	-	-
Trade receivables – credit impaired		-	0.28	7.59	61.16	27.22	21.31	209.36

Gross balance as at 31 March 2023	710.69	34,731.99	4,408.46		818.24	707.84	130.93	319.13	41,827.28
Less : Loss allowance									
Net balance as at 31 March 2023		710.69	34,731.99	4,408.46		818.24	707.84	130.93	319.13

14.6 Movement in unbilled receivable

Particulars		As at 31 March 2023	As at 31 March 2022
Balance as at beginning of the year	11.94	-	
Less: Billed during the year		(11.94)	-
Add: Revenue recognised during the year	710.69	11.94	
Balance as at end of the year		710.69	11.94

14.7 Refer notes 22.1 and 25.1 for trade receivables offered as security against borrowings.

(H)

(I)

20 Equity share capital

	As at 31 March 2023	As at 31 March 2022
	Number	Amount
(a) Authorised share capital		
Equity shares of ? 10 each	5,000,000	50.00
0.01% Preference shares of ? 10 each	200,000	2.00
0.01% Preference shares of ? 30 each	1,600,000	48.00
Total	6,800,000	100.00

(b) Issued, subscribed and fully paid up						
Equity share capital						
Equity shares of ? 10 each fully paid-up					353,901	3.54
					353,901	3.54
Preference share capital						
Instruments entirely equity in nature						
0.01% Seed Compulsorily Convertible Preference Shares ("CCPS") of ? 10 each (fully paid up)	112,623	1.13	112,623	1.13		
0.01% Series A CCPS of ? 30 each (fully paid up)				167,462	5.02	167,462
0.01% Series B CCPS of ? 30 each (fully paid up)				89,431	2.68	89,431
0.01% Series C CCPS of ? 30 each (fully paid up)				89,115	2.67	89,115
0.01% Series A1 Optionally Convertible Redeemable Preference Shares ("OCRPS") of ? 30 each (partly paid up)	4,414	*	4,414	*		

0.01% Series A1 CCPS of ? 30 each (partly paid up)	5,885		0.01	5,885		0.01
0.01% Series B1 OCRPS of ? 30 each (partly paid up)	1,271	*		1,271	*	
0.01% Series C1 CCPS of ? 30 each (partly paid up)		918	*	918	*	
0.01% Series C2 CCPS of ? 30 each (partly paid up)	1,347	*		1,347	*	
0.01% Series C1 OCRPS of ? 30 each (partly paid up)		490	*	490	*	
0.01% Series D CCPS of ? 30 each (fully paid up)		54,304		1.63		48,790
0.01% Series D1 CCPS of ? 30 each (partly paid up)		523	*	523	*	
0.01% Series D2 CCPS of ? 30 each (partly paid up)		183	*	183	*	
0.01% Series D3 CCPS of ? 30 each (partly paid up)		393	*	393	*	
0.01% Series D4 CCPS of ? 30 each (partly paid up)		524	*	524	*	
				528,883		13.16

* Denotes amount below ? 5,000

i) Reconciliation of equity shares outstanding at the beginning and at the end of the year

	As at 31 March 2023	As at 31 March 2022
Equity share capital	Number	Amount
At the beginning of the year	353,901	3.54
Add: Additions during the year [Refer note 20 (q)]	-	-	2,500

Outstanding at the end of the year	353,901	3.54

ii) Reconciliation of preference shares (Instruments entirely equity in nature) outstanding at the beginning and at the end of the year

	As at 31 March 2023	As at 31 March 2022
	Number	Amount
0.01% CCPS (Series Seed CCPS)		
Balance at the beginning of the year	112,623	1.13
Add : Issued during the year	-	-
Balance at the end of the year	112,623	1.13
0.01% CCPS (Series A CCPS)		
Balance at the beginning of the year	167,462	5.02
Add : Issued during the year	-	-
Balance at the end of the year	167,462	5.02
0.01% CCPS (Series B CCPS)		
Balance at the beginning of the year	89,431	2.68
Add : Issued during the year	-	-
Balance at the end of the year	89,431	2.68
0.01% CCPS (Series C CCPS)		
Balance at the beginning of the year	89,115	2.67

Add : Issued during the year [Refer note 20 (k)]	-	-		43,221
Balance at the end of the year		89,115		2.67
0.01% OCRPS (Series A1 OCRPS) - partly paid up (? 1 per share)				
Balance at the beginning of the year		4,414	*	
Add : Issued during the year		-		-
Balance at the end of the year		4,414	*	
* Denotes amount below ? 5,000				
0.01% CCPS (Series A1 CCPS) - partly paid up (? 1 per share)				
Balance at the beginning of the year		5,885		0.01
Add : Issued during the year		-		-
Balance at the end of the year		5,885		0.01
0.01% OCRPS (Series B1 OCRPS) - partly paid up (? 1 per share)				
Balance at the beginning of the year		1,271	*	
Add : Issued during the year [Refer note 20 (g)]	-	-		1,271
Balance at the end of the year		1,271	*	
0.01% CCPS (Series C1 CCPS) - partly paid up (? 0.50 per share)				
Balance at the beginning of the year		918	*	
Add : Issued during the year [Refer note 20 (h)]	-	-		918

Balance at the end of the year			918	*	
0.01% CCPS (Series C2 CCPS) - partly paid up (? 1 per share)					
Balance at the beginning of the year			1,347	*	
Add : Issued during the year [Refer note 20 (i)]		-	-		1,347
Balance at the end of the year			1,347	*	

	As at 31 March 2023	As at 31 March 2022
	Number	Amount
0.01% OCRPS (Series C1 OCRPS) - partly paid up (? 1 per share)		
Balance at the beginning of the year	490 *	
Add : Issued during the year [Refer note 20 (j)]	-	- 490
Balance at the end of the year	490 *	
0.01% CCPS (Series D CCPS)		
Balance at the beginning of the year	48,790	1.46
Add : Issued during the year [Refer notes 20 (l) and (r)]	5,514 0.17	48,790 1.46
Balance at the end of the year	54,304	1.63
0.01% CCPS (Series D1 CCPS)- partly paid up (? 1 per share)		
Balance at the beginning of the year	523 *	
Add : Issued during the year [Refer note 20 (m)]	-	- 523

Balance at the end of the year			523	*
0.01% CCPS (Series D2 CCPS)- partly paid up (? 1 per share)				
Balance at the beginning of the year			183	*
Add : Issued during the year [Refer note 20 (n)]	-	-		183
Balance at the end of the year			183	*
0.01% CCPS (Series D3 CCPS)- partly paid up (? 1 per share)				
Balance at the beginning of the year			393	*
Add : Issued during the year [Refer note 20 (o)]	-	-		393
Balance at the end of the year			393	*
0.01% CCPS (Series D4 CCPS)- partly paid up (? 1 per share)				
Balance at the beginning of the year			524	*
Add : Issued during the year [Refer note 20 (p)]	-	-		524
Balance at the end of the year			524	*

* Denotes amount below ? 5,000

(c) Shareholders holding more than 5% of the equity shares in the Holding Company

	As at 31 March 2023	As at 31 March 2022
	Number	% Holding

Equity shares of ? 10 each

Souvik Sengupta	118,000	33.34%
Aaditya Sharda	117,800	33.29%
Bizzaro Advisory Limited	58,000	16.39%
Accel India V (Mauritius) Limited	19,998	5.65%

(d) Equity shares held by promoters

Promoter Name	No. of shares		% of total shares		% change during the year	
	As at 31 March 2023		As at 31 March 2022		As at 31 March 2023	As at 31 March 2022
Equity shares of ? 10 each						
Souvik Sengupta	118,000		118,000		33.34%	33.34%
Aaditya Sharda	117,800		117,800		33.29%	33.29%
Bizzaro Advisory Limited		58,000		58,000	16.39%	16.39%
Bizzaro Productions LLP		10,000		10,000	2.83%	2.83%
Silverline Home Private Limited		8,000		8,000	2.26%	2.26%

(e) Shareholders holding more than 5% of preference shares in the Holding Company

	As at 31 March 2023	As at 31 March 2022
	Number	% Holding

Series Seed CCPS		
Accel India V (Mauritius) Limited	111,923	99.38%
Series A CCPS		
Accel India V (Mauritius) Limited	25,149	15.02%
Internet Fund V Pte Limited	75,348	44.99%
Nexus Ventures V Limited	66,965	39.99%
Series B CCPS		
Evolvence India Fund III Limited	26,850	30.02%
Sistema Asia Fund Pte Limited	17,519	19.59%
Evolvence India Coinvest PCC	14,035	15.69%
Nexus Ventures V Limited	9,400	10.51%
Accel India V (Mauritius) Limited	7,671	8.58%
Foundamental GmbH	6,754	7.55%
Internet Fund V Pte Limited	5,753	6.43%
Series C CCPS		
Internet Fund V Pte Limited	73,162	82.10%
Foundamental GmbH	5,347	6.00%
Series A1 OCRPS (partly paid up)		
Innoven Capital India Private Limited	4,414	100.00%
Series A1 CCPS (partly paid up)		

Trifecta Venture Debt Fund - I	5,885	100.00%
Series B1 OCRPS (partly paid up)		
InnoVen Capital India Private Limited	1,271	100.00%
Series C1 CCPS (partly paid up)		
Stride Ventures India Fund	918	100.00%
Series C2 CCPS (partly paid up)		
Alteria Capital India Fund I	1,225	90.94%
Alteria Capital Fund II - Scheme I	122	9.06%
Series C1 OCRPS (partly paid up)		
InnoVen Capital India Private Limited	490	100.00%
Series D CCPS		
Internet Fund V Pte Limited	52,952	97.51%
Series D1 CCPS (partly paid up)		
InnoVen Capital India Private Limited	523	100.00%
Series D2 CCPS (partly paid up)		
Alteria Capital Fund II – Scheme I	183	100.00%

	As at 31 March 2023	As at 31 March 2022
	Number	% Holding
Series D3 CCPS (partly paid up)		
Stride Ventures Debt Fund II	393	100.00%
Series D4 CCPS (partly paid up)		
Trifecta Venture Debt Fund - III	524	100.00%

ee) The promoters of the Holding Company do not hold any preference shares as on 31 March 2023 and 31 March 2022.

(f) Rights, preferences and restrictions attached to each class of shares

(i) Equity shares

The Holding Company has a single class of equity shares having a par value of ? 10 per share. Each holder of equity shares is entitled to one vote per share held. The Holding Company declares and pays dividend in Indian Rupees (?). The dividend proposed by the Board of Directors is subject to approval by the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Holding Company, the holders of the equity shares will be entitled to receive the residual assets of the Holding Company, remaining after preferential amounts, in proportion to the number of equity shares held by the shareholders.

(ii) CCPS (fully paid)

The Holding Company has CCPS "Series Seed" having the par value of ? 10 each; and "Series A", "Series B", "Series C" and "Series D" having the par value of ? 30 per share. These

preference shares carry a pre-determined 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 preference shares be entitled to dividend at such higher rate. If the Holding Company offers any dilution instruments to a new investor or a third party at a price less than then effective conversion price of the respective series of preference shares then the holders of such series of preference shares shall be entitled to a broad based weighted-average basis anti-dilution protection. Each series of preference shares shall convert into such number of equity shares that is equal to the respective series preference shares divided by the respective series of preference shares issue price. This conversion ratio will be modified to make adjustments for dilution through Holding Company splits, subdivision (stock split) or consolidation (reverse stock split). The holders of preference shares will be entitled to such voting rights on an as if converted basis, as may be permissible under applicable law. The preference shares if not converted earlier, shall automatically convert into equity shares at then applicable conversion rate, (i) on latest permissible date prior to the issue of shares to the public in connection with the occurrence of a qualified IPO under applicable law, (ii) on the date specified by the consent of holders of at least 75% of the issued and outstanding respective series of preference shares or (iii) on the day following the completion of 19 years from the date of issuance of the same. In the event of liquidation of the Holding Company before conversion of preference shares, the holders of

preference shares will have priority over equity shares in the payment of dividend and repayment of capital.

(iii) CCPS (partly paid)

The Holding Company has partly paid up CCPS "Series A1", "Series C1", "Series C2 ", "Series D1", "Series D2", "Series D3" and "Series D4" having the par value of ? 30 per share, which are partly paid to the extend of ?1. Each series of preference shares shall be entitled to a cumulative dividend of 0.01% in preference of equity shares and dividend shall be paid as and when it is paid and declared on equity shares. If the Holding Company offers any dilution instruments to a new investor or a third party at a price less than then effective conversion price of the respective series of preference shares then the holders of such series of preference shares shall be entitled to a broad based weighted-average basis anti-dilution protection. Each series of preference shares shall convert into one equity shares. This conversion ratio will be modified to make adjustments for dilution through Holding Company splits, subdivision (stock split) or consolidation (reverse stock split). The holders of preference shares will be entitled to such voting rights on an as if converted basis, as may be permissible under applicable law. Subject to the preference shares being fully paid, each series of preference shares, except series D1 CCPS, shall be converted into equity shares upon happening of the following events (i) at the election of the preference share holder; or (ii) upon occurrence of liquidity event, or iii) prior to the expiry of 20 years. Series D1 CCPS shall be converted into equity shares upon happening of the following two events: (i) at the election of the Series D1 CCPS Holder; or (ii) in the event Series D1 CCPS holder does not elect to convert the Series D1 CCPS held by it, then by i) 2029; ii) liquidity event; iii) immediately prior to the filing of red herring prospectus iv) earlier date, if required by law.

(iv) Optionally Convertible Redeemable Preference Shares (OCRPS) (partly paid)

The Holding Company has partly paid up OCRPS "Series A1", "Series B1" and "Series C1" having the par value

of ? 30 per share, which are partly paid to the extend of ? 1. Each series of preference shares shall be entitled to a cumulative dividend of 0.01% in preference of equity shares and dividend shall be paid as and when it is paid and declared on equity shares. If the Holding Company offers any dilution instruments to a new investor or a third party at a price less than then effective conversion price of the respective series of preference shares then the holders of such series of preference shares shall be entitled to a broad based weighted-average basis anti-dilution protection. Each series of preference shares shall convert into one equity shares. This conversion ratio will be modified to make adjustments for dilution through Holding Company splits, subdivision (stock split) or consolidation (reverse stock split). The holders of preference shares will be entitled to such voting rights on an as if converted basis, as may be permissible under applicable law. Subject to the preference shares being fully paid, Series A1 and Series B1 shall be converted at any time before 19 years or upon the occurrence of any of the events. i) 2027; ii) liquidity event; iii) immediately prior to the filing of red herring prospectus at the election of the series preference share holder, at any time before 19 years from the date of issuance. Subject to the preference shares being fully paid, Series C1 shall be converted at any time before 8 years or upon the occurrence of any of the events i) 2029; ii) liquidity event; iii) immediately prior to the filing of red herring prospectus, iv) earlier date, if required by law.

The holder of each Series of OCRPS shall, subject to the Series OCRPS being fully paid up (including premium), be entitled to optionally redeem the Series OCRPS at any time upto 19 years, except 8 years in case of Series C1 OCRPS, of the date of issuance of the Series OCRPS, provided that this right shall be exercisable by the holder of Series

OCRPS only with the prior written consent of both the Holding Company and the holder of Series OCRPS.

(g) On 4 June 2021, the Holding Company has issued 1,271 partly paid-up (? 1 per share paid up) Series B1 OCRPS of face value of ? 30 each on preferential basis to InnoVen Capital India Private Limited at security premium of ? 15,703.47 per share.

(h) On 22 June 2021, the Holding Company has issued 918 partly paid-up (? 0.50 per share paid up) Series C1 CCPS of face value of ? 30 each on preferential basis by way of private placement to Stride Venture India Debt Fund - 1 at security premium of ? 81,659.00 per share.

(i) On 25 June 2021, the Holding Company has issued 1,347 partly paid-up (? 1 per share paid up) Series C2 CCPS of face value of ? 30 each on preferential basis by way of private placement to Alteria Capital India Fund I and Alteria Capital Fund II - Scheme I at security premium of ? 81,659.00 per share.

(j) On 28 June 2021, the Holding Company has issued 490 partly paid-up (? 1 per share paid up) Series C1 OCRPS of face value of ? 30 each on preferential basis by way of private placement to Innoven Capital India Private Limited at security premium of ? 81,659.00 per share.

(k) During the year ended 31 March 2022, the Holding Company has issued 43,221 Series C CCPS of face value of ? 30 per share on various dates, as per the details mentioned below:

Name of shareholder	Number of shares	Issue price per share (?)	Date of issue
Evolvence India Fund III Ltd.	2,941	81,689.00	Friday, May 14, 2021
Internet Fund V Pte. Ltd.	37,517	81,689.00	Friday, May 14, 2021
Evolvence India Coinvest PCC	1,515	81,689.00	Friday, May 21, 2021

Sistema Asia Fund Pte Ltd.					1,160	81,689.00 Friday, May 21, 2021
Sistema Asia Fund India Ventures (through its investment manager SACAP India Private Limited)	88	81,689.00	Friday, May 21, 2021	*		7.19
Total					43,221	

(l) On 10 August 2021, the Holding Company has issued 48,790 fully paid-up Series D CCPS (face value ? 30 each) to Internet Fund V Pte. Limited at security premium of ? 190,985.03 per share.

(m) On 25 November 2021, the Holding Company has issued 523 partly paid-up (? 1 per share paid up) Series D1 Compulsory Convertible Redeemable Preference Shares (Series D1 CCPS) of face value of ? 30 each on preferential basis by way of private placement to Innoven Capital India Fund at security premium of ? 190,985.03 per share.

(n) On 9 December 2021, the Holding Company has issued 183 partly paid-up (? 1 per share paid up) Series D2 Compulsory Convertible Redeemable Preference Shares (Series D2 CCPS) of face value of ? 30 each on preferential basis by way of private placement to Alteria Capital Fund II - Fund I at security premium of ? 190,985.03 per share.

(o) On 17 December 2021, the Holding Company has issued 393 partly paid-up (? 1 per share paid up) Series D3 Compulsory Convertible Redeemable Preference Shares (Series D3 CCPS) of face value of ? 30 each on preferential basis by way of private placement to Stride Venture Debt Fund II at security premium of ? 190,985.03 per share.

(p) On 5 January 2022, the Holding Company has issued 524 partly paid-up (? 1 per share paid up) Series D4 Compulsory Convertible Redeemable Preference Shares (Series D4 CCPS) of face value of ? 30 each on preferential basis by way of private placement to Trifecta Venture Debt Fund III at security premium of ? 190,985.03 per share.

(q) On 2 July 2021, the Holding Company has acquired 100% of the

share capital of Sociam Equipment Solutions Private Limited ("SESPL") pursuant to share swap agreement dated on 21 May 2021 by issuing of 2,500 fully paid equity shares (face value of ? 10) and at premium ?

15,723.47 per share to the existing shareholders of SESPL (For more details refer note 51).

(r) During the year ended 31 March 2023, the Company has issued 5,514 Series D CCPS of face value of ? 30 per share on various dates, as per the details mentioned below:

Name of shareholder	Number of shares	Issue price per share (?)	Date of issue
Internet Fund V Pte. Ltd.	4,162	191,015.03	############
Accel India V (Mauritius) Ltd	624	191,015.03	############
Evolvence India Fund III Ltd.	624	191,015.03	2 September 20
Sistema Asia Fund Pte Ltd.	104	191,015.03	2 September 20
Total	5,514		

(s) The Holding Company has not issued any bonus shares, issued shares for consideration other than cash other than noted in (v) above, nor has been any buy back of shares during the period of five years immediately preceding 31 March 2023.

* Denotes amount below ? 5,000

(J)

(K)

	Particulars	
21	Other equity	
	Reserves and surplus	
	- Securities premium	
	- Restricted shares	
	- Share based payment reserve	
	- Debenture redemption reserve	
	- Retained earnings	
	Total	

Securities premium

Balances at the beginning of the year

Additions during the year

Share issue expenses

Balances at the end of the year

Share based payment reserve

Balances at the beginning of the year

Share based payments (Refer note 51)

Impact on account of lapse of vested options (Refer note 51)

Balances at the end of the year

Restricted shares

Balances at the beginning of the year

Additions during the year

Balance at the end of the year

Debenture redemption reserve

Balances at the beginning of the year

Transfer from/(to) retained earnings

Balances at the end of the year

Retained earnings

Balances at the beginning of the year

Profit for the year

Other comprehensive income / (loss) for the year

Impact on account of lapse of vested options

Transferred from/(to) debenture redemption reserve

Balances at the end of the year

Nature and purpose of other equity and reserves:

(a) Securities premium

Securities premium is used to record the premium on issue of financial securities such as equity shares, preference shares employee stock options. The reserve is utilised in accordance with the provision of the Companies Act, 2013.

(b) Share based payment reserve

Share based payment reserve is used to recognise the fair value of options on the grant date, issued to employees under employee stock option plan.

(c) Debenture redemption reserve

This reserve is used to redeem the debentures issued by the Group. The Group is required to credit adequate reserve, out of its profits every year for debenture redemption reserve, until such debentures are redeemed.

(d) Retained earnings

Retained earnings represents the cumulative profits of the Group and effects of measurements of defined benefits obligations.

(e) Restricted shares

Restricted shares represents shares issued on acquisition of Sociam Equipment Solutions Private Limited, which are

unvested and subject to continued employment during vesting period.

(L)

26 Trade payables

- Total outstanding dues of micro enterprises and small enterprises		968.50	314.00
- Total outstanding dues of creditors other than micro enterprises and small enterprises (Refer note 47)	16,054.96	6,884.60	
Total			

26.1 Trade payable ageing schedule

Particulars	Outstanding for the following periods from due date of payment		Total		
	Unbilled	Not due	Less than 1 year	1-2 years	2-3 years
Undisputed:					
Dues to micro enterprises and small enterprises	-	95.00	218.30	0.52	0.1
Dues of creditors other than micro enterprises and small enterprises	141.83	1,731.95	4,964.22	33.32	12.
Disputed:					
Dues to micro enterprises and small enterprises	-	-	-	-	-
Dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Balance as at 31 March 2022	141.83	1,826.95	5,182.52	33.84	12.
Undisputed:					

Dues to micro enterprises and small enterprises	6.23	416.74	538.77	6.20	0.3
Dues of creditors other than micro enterprises and small enterprises	207.33	6,472.25	9,217.21	130.91	22.
Disputed:					
Dues to micro enterprises and small enterprises	-	-	-	-	-
Dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Balance as at 31 March 2023	213.56	6,888.99	9,755.98	137.11	22.

(M)

[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 [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 1,795	[INR/shares] 2,219.24	[INR/shares] 1,795	[INR/shares] 2,219.24
Total basic earnings (loss) per share	[INR/shares] 1,795	[INR/shares] 2,219.24	[INR/shares] 1,795	[INR/shares] 2,219.24
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 1,715.13	[INR/shares] 2,118.28	[INR/shares] 1,715.13	[INR/shares] 2,118.28
Total diluted earnings (loss) per share	[INR/shares] 1,715.13	[INR/shares] 2,118.28	[INR/shares] 1,715.13	[INR/shares] 2,118.28

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	118,465.5	62,363.15
Other income	442.79	487.56
Total income	118,908.29	62,850.71
Expenses [Abstract]		
Cost of materials consumed	17,403.44	4,421.06
Purchases of stock-in-trade	82,926.12	51,905.04
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-595.03	-1,545.52
Employee benefit expense	2,788.02	1,404.41
Finance costs	3,379.55	1,368.02
Depreciation, depletion and amortisation expense	(A) 1,787.49	336.06
Other expenses	8,386.78	2,691.47
Total expenses	116,076.37	60,580.54
Profit before exceptional items and tax	2,831.92	2,270.17
Exceptional items before tax	-90.33	-5.9
Total profit before tax	2,741.59	2,264.27
Tax expense [Abstract]		
Current tax	1,285.43	671.16
Deferred tax	-96.68	-266.4
Total tax expense	1,188.75	404.76
Total profit (loss) for period from continuing operations	1,552.84	1,859.51
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	1,552.84	1,859.51
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 revaluation	-0.79	-2
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-0.79	-2
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Gains (losses) on exchange differences on translation, net of tax	32.96	0
Total other comprehensive income, net of tax, exchange differences on translation	32.96	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0

Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [Abstract]		
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		
Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	32.96	0
Total other comprehensive income	32.17	-2
Total comprehensive income	1,585.01	1,857.51
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	32.17	-2
Total comprehensive income	1,585.01	1,857.51
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 1,795	[INR/shares] 2,219.24
Total basic earnings (loss) per share	[INR/shares] 1,795	[INR/shares] 2,219.24
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 1,715.13	[INR/shares] 2,118.28
Total diluted earnings (loss) per share	[INR/shares] 1,715.13	[INR/shares] 2,118.28

Footnotes

(A)

38	Depreciation and amortisation expense		
	Depreciation of tangible assets (Refer note 3)	1,013.71	127.94
	Depreciation on right of use assets (Refer note 3.1)	563.23	176.56
	Amortization of intangible assets (Refer note 6)	235.02	31.93
	Less: Capitalisation	(24.47)	(0.37)
	Total	1,787.49	336.06

[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	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	22,131.12	7,200.64		22,118.13
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	1,552.84	1,859.51		1,552.84
Changes in comprehensive income components	0	-2		0
Total comprehensive income	1,552.84	1,857.51		1,552.84
Other changes in equity [Abstract]				
Other additions to reserves	1,832.73	14,349.27		1,832.56
Deductions to reserves [Abstract]				
Other deductions to reserves	299.8	1,276.3		299.8
Total deductions to reserves	299.8	1,276.3		299.8
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	1,532.93	13,072.97		1,532.76
Total increase (decrease) in equity	3,085.77	14,930.48		3,085.6
Other equity at end of period	25,216.89	22,131.12	7,200.64	25,203.73

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]				
Balance at beginning of period (if restatement is applicable)	7,190.42		22,118.13	7,190.42
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	1,859.51		1,552.84	1,859.51
Changes in comprehensive income components	-2		0	-2
Total comprehensive income	1,857.51		1,552.84	1,857.51
Other changes in equity [Abstract]				
Other additions to reserves	14,346.5		1,832.56	14,346.5
Deductions to reserves [Abstract]				
Other deductions to reserves	1,276.3		299.8	1,276.3
Total deductions to reserves	1,276.3		299.8	1,276.3
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	13,070.2		1,532.76	13,070.2
Total increase (decrease) in equity	14,927.71		3,085.6	14,927.71
Other equity at end of period	22,118.13	7,190.42	25,203.73	22,118.13

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]				
Balance at beginning of period (if restatement is applicable)		19,402.57	6,780.01	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		1,053.09	12,886.86	
Deductions to reserves [Abstract]				
Other deductions to reserves		0	264.3	
Total deductions to reserves		0	264.3	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		1,053.09	12,622.56	
Total increase (decrease) in equity		1,053.09	12,622.56	
Other equity at end of period	7,190.42	20,455.66	19,402.57	6,780.01

Statement of changes in equity [Table] **..(4)**

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

Components of equity [Axis]	Debenture redemption reserve [Member]			Employee stock options outstanding [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]				
Balance at beginning of period (if restatement is applicable)	1,070.2	62.09		566.84
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	0	1,008.11		458.49
Deductions to reserves [Abstract]				
Other deductions to reserves	231.04	0		68.76
Total deductions to reserves	231.04	0		68.76
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	-231.04	1,008.11		389.73
Total increase (decrease) in equity	-231.04	1,008.11		389.73
Other equity at end of period	839.16	1,070.2	62.09	956.57

Statement of changes in equity [Table] **..(5)**

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

Components of equity [Axis]	Employee stock options outstanding [Member]		Retained earnings [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]				
Balance at beginning of period (if restatement is applicable)	105.88		1,095.73	242.44
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		1,552.84	1,859.51
Changes in comprehensive income components			0	-2
Total comprehensive income			1,552.84	1,857.51
Other changes in equity [Abstract]				
Other additions to reserves	464.85		320.98	3.89
Deductions to reserves [Abstract]				
Other deductions to reserves	3.89		0	1,008.11
Total deductions to reserves	3.89		0	1,008.11
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	460.96		320.98	-1,004.22
Total increase (decrease) in equity	460.96		1,873.82	853.29
Other equity at end of period	566.84	105.88	2,969.55	1,095.73

Statement of changes in equity [Table] **..(6)**

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

Components of equity [Axis]	Retained earnings [Member]	Remeasurements of defined benefit plans [Member]	Other retained earning [Member]	
	31/03/2021	01/04/2022 to 31/03/2023	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]				
Balance at beginning of period (if restatement is applicable)			1,095.73	242.44
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	1,552.84	1,859.51
Changes in comprehensive income components			0	-2
Total comprehensive income			1,552.84	1,857.51
Other changes in equity [Abstract]				
Other additions to reserves			320.98	3.89
Deductions to reserves [Abstract]				
Other deductions to reserves			0	1,008.11
Total deductions to reserves		0	0	1,008.11
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	0
Total other changes in equity		0	320.98	-1,004.22
Total increase (decrease) in equity		0	1,873.82	853.29
Other equity at end of period	242.44	0	2,969.55	1,095.73

Statement of changes in equity [Table] **..(7)**

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

Components of equity [Axis]	Other retained earning [Member]	Other reserves [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]				
Balance at beginning of period (if restatement is applicable)		-17.21	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0	-17.21	
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		0	-17.21	
Total increase (decrease) in equity		0	-17.21	
Other equity at end of period	242.44	-17.21	-17.21	0
Description of nature of other reserves		Other	Restricted shares	

Statement of changes in equity [Table] **..(8)**

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

Components of equity [Axis]	Non-controlling interests [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]			
Balance at beginning of period (if restatement is applicable)	12.99	10.22	
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	0	0	
Other changes in equity [Abstract]			
Other additions to reserves	0.17	2.77	
Deductions to reserves [Abstract]			
Total deductions to reserves	0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]			
Total appropriations for dividend, dividend tax and retained earnings	0	0	
Total other changes in equity	0.17	2.77	
Total increase (decrease) in equity	0.17	2.77	
Other equity at end of period	13.16	12.99	10.22

[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	2,741.59	2,264.27	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	3,379.55	1,368.02	
Adjustments for decrease (increase) in inventories	-826.56	-1,640.29	
Adjustments for decrease (increase) in trade receivables, current	-14,165.7	-19,578.84	
Adjustments for decrease (increase) in other current assets	-11.44	-3,501.77	
Adjustments for other financial assets, non-current	-10.14	-2.42	
Adjustments for increase (decrease) in trade payables, current	9,793.75	4,318.95	
Adjustments for increase (decrease) in other current liabilities	771.3	301.16	
Adjustments for depreciation and amortisation expense	1,787.49	336.06	
Adjustments for provisions, current	1,105.39	606.55	
Adjustments for unrealised foreign exchange losses gains	-0.7	-234.22	
Adjustments for interest income	338.01	177.41	
Adjustments for share-based payments	308.5	303.54	
Adjustments for fair value losses (gains)	-68.14	-54.61	
Other adjustments to reconcile profit (loss)	8.2	-1.05	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	90.33	6.9	
Total adjustments for reconcile profit (loss)	1,823.82	-17,949.43	
Net cash flows from (used in) operations	4,565.41	-15,685.16	
Income taxes paid (refund)	514.12	742.5	
Net cash flows from (used in) operating activities	4,051.29	-16,427.66	
Cash flows from used in investing activities [Abstract]			
Cash flows used in obtaining control of subsidiaries or other businesses	196.79	2,707.72	
Other cash payments to acquire equity or debt instruments of other entities	41.11	6,031.19	
Proceeds from sales of property, plant and equipment	64.35	0.02	
Purchase of property, plant and equipment	5,514.55	1,183.21	
Proceeds from sales of investment property	167.95	5,808.1	
Purchase of investment property	468.63	5,736.85	
Interest received	160.55	118.74	
Other inflows (outflows) of cash	-1,165.26	-2,174.88	
Net cash flows from (used in) investing activities	-6,993.49	-11,906.99	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	1,053.26	12,603.19	
Proceeds from borrowings	11,569.46	15,995.97	
Repayments of borrowings	4,319.06	473.97	
Interest paid	3,583.89	1,438.42	
Net cash flows from (used in) financing activities	4,719.77	26,686.77	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,777.57	-1,647.88	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	-318.72	0	
Net increase (decrease) in cash and cash equivalents	1,458.85	-1,647.88	
Cash and cash equivalents cash flow statement at end of period	2,511.47	1,052.62	2,700.5

[610100] Notes - List of accounting policies

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 significant accounting policies [TextBlock]	Textual information (2) [See below]	Textual information (3) [See below]

Textual information (2)

Disclosure of significant accounting policies [Text Block]

Corporate information
Hella Infra Market Private Limited, (‘the Holding Company’ or ‘HIMPL’ or ‘Parent’) (formerly known as Hella Infra Market Limited) having (CIN: U45309MH2016PTC283737). The Holding Company, its subsidiaries and associate (herein collectively referred to as ‘the Group’) are principally engaged in the business of buying, selling (on a wholesale cash and cash basis) importing, exporting, supplying, distributing, sorting of construction material goods, equipment, products including but not limited to chemicals, chemical compounds (organic and inorganic) in all forms, chemical product of any nature and kind whatsoever, by-products, joint product and providing various infrastructural support services and acting as agent/facilitator for contracting (i) staff on construction sites, (ii) consultants for construction, and (iii) project managers for all types of residential, industrial, commercial projects, infrastructural projects, integrated townships for residential and commercial purpose and service apartments and manufacturing, trading and supply of ready mix concrete and compound of similar nature.

These consolidated financial statements of the Holding Company for the year ended 31 March 2023, were approved by the Board of Directors on 29 September 2023.

Significant accounting policies

Basis of preparation

The consolidated financial statements of the Group have been prepared to comply in all material respects with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 (‘the Act’) read with Companies (Indian Accounting Standards) Rules as amended from time to time notified under the Companies (Accounting Standards) Rules, 2015. The Group has uniformly applied the accounting policies for all the periods presented in these consolidated financial statements.

The consolidated financial statements have been prepared on going concern basis in accordance with accounting principles generally accepted in India. Further, the consolidated financial statements have been prepared on historical cost convention except for certain financial assets and financial liabilities which are measured at fair values and employee benefit plans which are measured using actuarial valuation as explained in relevant accounting policy, on accrual basis of accounting.

The statement of cash flow has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

Principles of Consolidation

Subsidiaries

Subsidiaries are all entities over which the Holding Company has control. The Holding Company controls an entity when the Holding Company is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Holding Company. They are deconsolidated from the date that control ceases.

The Holding Company combines the financial statements of the parent and its subsidiaries line by line adding together like items of assets, liabilities, equity, income and expenses. Intercompany transactions, balances and unrealised gains on transactions between Group companies are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Holding Company.

Non-controlling interests in the profit/ (loss) for the year and equity of subsidiaries are shown separately in the consolidated statement of profit and loss, consolidated statement of changes in equity and consolidated balance sheet.

Equity method

Under the equity method of accounting, the investments are initially recognised at cost and adjusted thereafter to recognise the Holding Company's share of the post-acquisition profits or losses of the investee in Statement of Profit and Loss, and the Holding Company's share of other comprehensive income of the investee in other comprehensive income. Dividends received or receivable from associate are recognised as a reduction in the carrying amount of the investment.

When the Holding Company's share of losses in an equity-accounted investment equals or exceeds its interest in the entity, including any other unsecured long-term receivables, the Holding Company does not recognise further losses, unless it has incurred obligations or made payments on behalf of the other entity.

Unrealised gains on transactions between the Holding Company and its associate are eliminated to the extent of the Holding Company's interest in these entities. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of equity accounted investees have been changed where necessary to ensure consistency with the policies adopted by the Group.

The carrying amount of equity accounted investments are tested for impairment in accordance with the policy described herein.

Business Combination / Goodwill on Consolidation

The Group accounts for its business combinations under acquisition method of accounting. Acquisition related costs are recognised in Statement of Profit and Loss as incurred. The acquiree's identifiable assets, liabilities and contingent liabilities that meet the condition for recognition are recognised at their fair values at the acquisition date.

Purchase consideration paid in excess of the fair value of net assets acquired is recognised as Goodwill in the consolidated financial statements. 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.

Goodwill on consolidation is allocated to cash generating units or group of cash generating units that are expected to benefit from the synergies of the acquisition. Goodwill arising on consolidation is not amortised, however, it is tested for impairment annually.

Operating cycle for current and non-current classification

All the assets and liabilities have been classified as current or non-current, wherever applicable, as per the operating cycle of the Group as per the guidance set out in Schedule III to the Companies Act, 2013.

An asset is treated as current when it is:
Expected to be realised 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 held primarily for the purpose of trading
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

Operating cycle for the business activities of the Group is based on the nature of products and the time between the acquisition of assets for sale and their realisation in cash and cash equivalents. The Group has ascertained its operating cycle as upto twelve months for the purpose of current and non-current classification of assets and liabilities.

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

Critical estimates and judgements

The estimates and judgements used in the preparation of the consolidated financial statements are continuously evaluated by the Group and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Group believes to be reasonable under the existing circumstances. Examples of such estimates include the useful lives of property, plant and equipment, provision for expected loss, valuation of deferred tax assets, future obligations in respect of retirement benefit plans etc. Differences between actual results and estimates are recognised in the period in which the results are known/materialised.

The said estimates are based on the facts and events, that existed as at the reporting date, or that occurred after that date but provide additional evidence about conditions existing as at the reporting date.

This note provides an overview of the areas that involved a higher degree of judgement or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed.

Estimates and assumptions are required in particular for:

Useful lives of property, plant and equipment and intangible asset

Property, plant and equipment and intangible assets represent a significant proportion of the asset base of the Group. The charge in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The useful lives and residual values of Group's assets are determined by the management at the time the asset is acquired and reviewed periodically, including at each reporting date.

Valuation of deferred tax assets

In assessing the realisability of deferred income tax assets, management considers whether some portion or all the deferred income tax assets will not be realized. The ultimate realization of deferred income tax assets is dependent upon the generation of future taxable income during the period in which the temporary differences become deductible. Management considers the scheduled reversals of deferred income tax liabilities, projected future taxable income, and tax planning strategies in making this assessment. Based on the level of historical taxable income and projections for future taxable income over the periods in which the deferred income tax assets are deductible, management believes that the Group will realise the benefits of those deductible differences. The amount of the deferred income tax assets considered realizable, however, could be reduced in the near term if estimates of future taxable income during the carry forward period are reduced.

Defined benefit obligation

The cost and present value of the gratuity obligation and compensated absences are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of

the discount rate, future salary increases, attrition rate 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.

Impairment of financial assets

The impairment provision for financial assets disclosed are based on assumptions about risk of default and expected loss rates. The Group uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the Group's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.
Impairment of non-financial assets

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. 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 risks specific to the asset.

In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

Leases

Ind AS 116 requires lessees to determine the lease term as the non-cancellable period of a lease adjusted with any option to extend or terminate the lease, if the use of such option is reasonably certain. The Group makes an assessment on the expected lease term on a lease-by-lease basis and thereby assesses whether it is reasonably certain that any options to extend or terminate the contract will be exercised. In evaluating the lease term, the Group considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset to the Group's operations taking into account the location of the underlying asset and the availability of suitable alternatives.

The lease term in future periods is reassessed to ensure that the lease term reflects the current economic circumstances. After considering current and future economic conditions, the Company has concluded that no changes are required to lease period relating to the existing lease contracts.

Provision

Provision is recognized when the Group has a present obligation 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. Provisions (excluding retirement obligations and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation as at the Balance Sheet date. These are reviewed at each balance sheet date adjusted to reflect the current best estimates.

Share based payment

Estimating fair value for share-based payment requires determination of the most appropriate valuation model. The estimate also requires determination of the most appropriate inputs to the valuation model including the expected life of the option, volatility and dividend yield and making assumptions about them.

Expected credit loss

The Group applies Expected Credit Losses ("ECL") model for measurement and recognition of loss allowance on Trade receivables.

In accordance with Ind AS 109 - Financial Instruments, the Group applies ECL model for measurement and recognition of impairment loss on the trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 115 - Revenue from Contracts with Customers.

For this purpose, the Group follows 'simplified approach' for recognition of impairment loss allowance on the trade receivable balances. The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition. As a practical expedient, the Group uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

In case of other assets, the Group determines if there has been a significant increase in credit risk of the financial asset since initial recognition. If the credit risk of such assets has not increased significantly, an amount equal to twelve months ECL is measured and recognised as loss allowance. However, if credit risk has increased significantly, an amount equal to lifetime ECL is measured and recognised as loss allowance.

Fair value of financial instruments

Management uses valuation techniques in measuring the fair value of financial instruments where active market quotes are not available. Details of the assumptions used are given in the notes regarding financial assets and liabilities. In applying the valuation techniques, management makes maximum use of market inputs and uses estimates and assumptions that are, as far as possible, consistent with observable data that market participants would use in pricing the instrument. Where applicable data is not observable, Management uses its best estimate about the assumptions that market participants would make. These estimates may vary from the actual prices that would be achieved in an arm's length transaction at the reporting date.

Business combinations

The Group uses the acquisition method of accounting to account for business combinations. The acquisition date is the date on which control is transferred to the acquirer. Judgement is applied in determining the acquisition date, determining whether control is transferred from one party to another and whether acquisition constitute a business or asset acquisition. Control exists when the Group is exposed to, or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through power over the entity. In assessing control, potential voting rights are considered only if the rights are substantive.

Goodwill impairment

The Group estimates the value in use of the cash generating unit (CGU) based on the future cash flow after considering current economic condition and trends, estimated future operating results and anticipated future economic and regulatory conditions.

Goodwill is tested for impairment, relying on a number of factors including operating results, business plan and future cash flow. Calculating the future net cash flow expected to be generated to determine if impairment exists and to calculate the impairment involve significant assumptions, estimation and judgment. The estimated cash flow is prepared using internal forecast.

Property, plant and equipment (including depreciation)

Property, plant and equipment are stated at cost of acquisition inclusive of all attributable cost of bringing the assets to their working condition, net of GST credit, accumulated depreciation and accumulated impairment losses, if any.

Subsequent expenditure related to an item of tangible asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. The cost and related accumulated depreciation are eliminated from the consolidated financial statements, either on disposal or when retired from active use. Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of profit and loss when the asset is derecognised.

Depreciation on property, plant and equipment (except in case of factory buildings, furniture and fixtures and plant and machinery (concrete pump) where useful life is different than those prescribed in Schedule II are used which is based on technical assessment of the management. Land is not depreciated) is charged on the Written Down Value Method over their estimated useful lives as prescribed in Schedule II to the

Companies Act, 2013 after considering a scrap value of 5%. Depreciation is charged on pro-rata basis for assets purchased/sold during the year.

Class of Asset	Useful life by the Management
Concrete pump *	10
Factory building * #	7
Furniture and fixtures *	5

* For these class of assets, the management believes that the useful life as adopted best represents the period over which the management expects to use these assets.

Factory building includes temporary structures and site construction cost, which is depreciated over lower of the estimated useful life and legal period (being the lease period in case of commercial plant and the contract period for dedicated plant).

The useful lives are reviewed by the management at each financial year-end and revised, if appropriate.

Leases

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

Group as a lessee

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

Right-of use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses and adjusted for any remeasurement of lease liabilities.

The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, deferred lease components of security deposits and lease payments made at or before the commencement date less any lease incentives received. Unless the Group is reasonably certain to obtain ownership of the leased asset at the end of the lease term, the recognised right-of-use assets are depreciated on a straight-line basis over the shorter of its estimated useful life and the lease term. Right-of use assets are subject to impairment.

Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating a lease, if the lease term reflects the Group exercising the option to terminate. The variable lease payments that do not depend on an index or a rate are recognised as expense in the period on which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Group uses the incremental borrowing rate at the lease commencement date if 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 in-substance fixed lease payments or a change in the assessment to purchase the underlying asset.

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Short-term leases and leases of low-value assets

The Group applies the short-term lease recognition exemption to its short-term leases (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 that are low value. Lease payments on short-term leases and leases of low-value assets are recognized as expense in statement of profit and loss.

Group as a lessor

At the inception of the leases, the Group classifies each of its leases as either an operating lease or a finance lease. The Group recognises lease payments received under operating lease as income over the lease term on a straight line basis.

Capital work- in- progress

Capital work-in-progress, representing expenditure incurred in respect of assets under development and not ready for their intended use, are carried at cost. Cost includes related acquisition expenses, construction cost, related borrowing cost and other direct expenditure.

Intangible assets

Identifiable intangible assets are recognised when it is probable that future economic benefits attributed to the asset will flow to the Group and the cost of the asset can be reliably measured.

Intangible asset comprises of software which is acquired separately and is measured on initial recognition at cost. Following initial recognition, intangible asset is carried at cost less accumulated amortization and accumulated impairment losses, if any. Costs incurred towards purchase of computer software are amortised using the straight-line method over a period based on management's estimate of useful lives of such software being 5 years; under the head Depreciation and amortization expense.

Intangible under development (IUD) comprises of direct cost, related incidental expenses and attributable borrowing cost, if any, on intangible assets which are not ready for their intended use. IUD usually pertain to a product development project which has reached a defined milestone according to an established project management model and its technological and economic feasibility is viable. Expenditure on research activities is recognised in statement of profit and loss as incurred. Intangible assets under development are subject to impairment testing at each reporting date and assessed for impairment and impairment loss, if any.

Goodwill

Goodwill on acquisitions of subsidiaries is not amortised but it is tested for impairment annually, or more frequently if events or changes in circumstances indicate that it might be impaired and is carried at cost less accumulated impairment losses. Gains and losses on the disposal of an entity include the carrying amount of goodwill relating to the entity sold.

Goodwill is allocated to cash-generating units for the purpose of impairment testing. The allocation is made to those cash-generating units or groups of cash-generating units that are expected to benefit from the business combination in which the goodwill arose. The units or groups of units are identified at the lowest level at which goodwill is monitored for internal management purposes.

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

In the case of financial assets, not recorded at Fair Value through Profit or Loss (FVPL), financial assets other than trade receivable, are recognised initially at fair value plus transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Group commits to purchase or sell the asset.

Subsequent measurement

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

Financial assets measured at amortised cost
A financial asset is subsequently measured at the amortised cost if both the following conditions are met:
The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

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 interest income in the Statement of Profit and Loss.
Equity investments

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Group decides to classify the same either as at FVTOCI or FVTPL. The Group makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.
If the Group decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to P&L, even on sale of investment. However, the Group may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L. The Group has classified its investments in mutual funds as Investments at FVTPL.

Derecognition

The Group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Group neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Group recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Group retains substantially all the risks and rewards of ownership of a transferred financial asset, the Group continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On de-recognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in the Statement of profit and loss.

Impairment of financial assets

The Group applies expected credit loss model for recognising impairment loss on financial assets measured at amortised cost

The Group follows 'simplified approach' for recognition of impairment loss allowance on trade receivables. The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date. As a practical expedient, the Group uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historically observed default rates are updated and changes in the forward-looking estimates are analysed.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as expenses in the Statement of Profit and Loss ('P&L'). This amount is reflected under the head 'other expenses' in the P&L.

Equity instruments and financial liabilities

Financial liabilities and equity instruments issued by the Group are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of the Group after deducting all of its liabilities. Equity instruments which are issued for cash are recorded at the proceeds received, net of direct issue costs. Equity instruments which are issued for consideration other than cash are recorded at fair value of the equity instrument.

Financial liabilities

Initial recognition and measurement

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

Subsequent measurement

All financial liabilities except derivatives are subsequently measured at amortised cost using the effective interest rate method.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

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.

Compound financial instruments

Convertible instruments are separated into liability and equity components based on the terms of the contract. On issuance of the said instruments, the liability component is arrived by discounting the gross sum (including redemption premium, if any) at a market rate for an equivalent non-convertible instrument. This amount is classified as a financial liability measured at amortised cost until it is extinguished on conversion or redemption. The remainder of the proceeds is recognised as equity component of compound financial instrument. This is recognised and included in shareholders' equity, net of income tax effects, and not subsequently re-measured.

Offsetting 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 or to realise the assets and settle the liabilities simultaneously.

Impairment of non-financial assets

Goodwill and intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

Cash and cash equivalents

Cash and cash equivalents comprise the net amount of short-term, highly liquid investments that are readily convertible to known amounts of cash (short-term deposits with an original maturity of three months or less) and are subject to an insignificant risk of change in value, cheques on hand and balances with banks. They are held for the purposes of meeting short-term cash commitments (rather than for investment or other purposes).

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short- term deposits, as defined above.

Inventories

Inventories are valued as follows:

Raw materials and stores and spares are valued at lower of cost or net realisable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost.

Cost of raw materials and stores and spares is determined on a weighted average basis.

Finished goods and traded goods are valued at lower of cost or net realisable value. Cost includes direct materials and labour and a proportion of manufacturing overheads based on normal operating capacity. Cost of finished goods is determined on a weighted average basis.

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

Borrowings and other financial liabilities

Borrowings and other financial liabilities are initially recognised at fair value (net of transaction costs incurred). Difference between the fair value and the transaction proceeds on initial recognition is recognised as an asset / liability based on the underlying reason for the difference.

Subsequently all financial liabilities are measured at amortised cost using the effective interest rate method.

Borrowings are derecognised from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in statement of profit and loss. The gain / loss is recognised in other equity in case of transaction with shareholders.

Borrowing costs

Borrowing costs attributable to the acquisition or construction of qualifying assets, as defined in Indian Accounting Standard 23 "Borrowing Costs", are capitalized as part of the cost of the asset up to the date when the asset is ready for its intended use. Other borrowing costs are expensed as incurred.

Revenue recognition

Sale of goods

Revenue from the sale of the Group's products is recognised when delivery has taken place and control of the goods has been transferred to the customer, and when there are no longer any unfulfilled obligations. The customer obtains control of the goods when the significant risks and rewards of products sold are transferred to the customer, being at the point the goods are delivered to and accepted by the customer, according to the specific delivery terms that have been agreed with the customer. Revenue and trade receivable is recorded at transaction price that is the amount of consideration to which the Group expects to be entitled in exchange for transferring goods or services to a customer excluding amounts collected on behalf of a third party. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur. No element of financing is deemed present as the sales are made with credit terms largely ranging between 30 days and 120 days depending on the specific terms agreed to with the customer concerned, which is consistent with market practice.

Rendering of services

Income from services rendered is recognised based on agreements/arrangements with the customers over the period of time as and when services are performed.

Unbilled receivables (only act of invoicing is pending) when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms and is accordingly classified under ‘trade receivable. Unearned (“contract liability”) is recognised when there are billings in excess of revenues.

Processing charges

Income from processing charges is recognised as the underlying services are performed.

Interest income

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Group and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset’s net carrying amount on initial recognition.

Employee Benefits

Short term employee benefits

Short-term employee benefits such as salaries, wages, performance incentives etc. are recognised as expenses at the undiscounted amounts in the statement of profit and loss of the period in which the related service is rendered. Expenses on non-accumulating compensated absences is recognised in the period in which the absences occur.

Post-employment benefits

Defined contribution plan

A defined contribution plan is a post-employment benefit plan under which the Group pays specified contributions to a separate entity / authority. The Group makes specified monthly contributions towards Provident Fund and Pension Scheme. The Group’s contribution is recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

Defined benefit plan

The Group’s gratuity benefit scheme is a defined benefit plan which is funded with the Life Insurance Corporation of India (LIC). The Group’s obligation in respect of the gratuity benefit scheme is calculated by estimating the amount of future benefit that employees have earned in return for their services in the current and prior periods recognised as a liability at the present value of the defined benefit obligations at the balance sheet date based on an actuarial valuation carried out by an independent actuary using the Projected Unit Credit Method. The discount rates used for determining the present value of the obligations under the defined benefit plan are based on the market yields on government bonds as at the balance sheet date. The fair value of the plan assets administered by the LIC, is reduced from the gross obligation under the defined benefit plan, to recognise the obligation on a net basis.

Remeasurement of the net defined benefit liability, which comprise actuarial gains and losses and the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognized immediately in other comprehensive income (OCI).

Compensated absences

Accumulated leave which is expected to be utilised within next twelve months, is treated as short-term employee benefit. The leave entitlement obligation that is considered long term in nature, is measured based on an actuarial valuation using the Projected Unit Credit Method, on similar lines as gratuity. Short term leave benefit is measured on an undiscounted basis on the same lines as other Short-term employee benefits. The leave entitlement obligation is an unfunded benefit at present.

Share based payment

An employee of the Group is entitled to remuneration in the form of equity settled instruments, for rendering services over a defined vesting period. Equity instruments granted are measured by reference to the fair value of the instrument at the date of grant. The fair value determined at the grant date is expensed over the vesting period of the respective tranches of such grants. The stock compensation expense is determined based on the Group’s estimate of equity instruments that will eventually vest using fair value in accordance with Ind AS 102, Share based payment.

The total expense is recognised over the vesting period, which is the period over which all of the vesting conditions are to be satisfied. At the end of each period, the entity revises its estimates of the number of options that are expected to vest based on the service conditions. It recognises the impact of the revision to original estimates, if any, in Consolidated Statement of Profit and Loss, with a corresponding adjustment to equity

Provisions, contingent liabilities and contingent assets

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses, except on long term contracts, if applicable.

Contingent liabilities are disclosed in respect of possible obligations that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

Contingent assets are not recognised in the financial statement. However, it is disclosed only when inflow of economic benefits is probable.

Capital commitments are future liabilities for contractual expenditure, classified and disclosed as estimated amount of contracts remaining to be executed on capital account and not provided for.

Current and deferred tax

The income tax expense or credit for the period is the tax payable on the current period’s taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to deductible and taxable temporary differences.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the countries where the Group operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation and considers whether it is probable that a taxation authority will accept an uncertain tax treatment. The Group measures its tax balances either based on the most likely amount or the expected value, depending on which method provides a better prediction of the resolution of the uncertainty.

Deferred income tax is provided using the balance sheet approach on deductible and taxable temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Deferred tax assets are recognised for all deductible temporary differences, unused tax losses and carry forward unused tax credits only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets include Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, to the extent it would be available for set off against future current income tax liability. Accordingly, MAT is recognised as deferred tax asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with the asset will be realised.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the Group has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Current and deferred tax is recognised in statement of profit and loss, except to the extent that it relates to items recognised in other comprehensive income (OCI) or directly in equity. In this case, the tax is also recognised in OCI or directly in equity, respectively.

Capitalisation of expenses

Expenditure are capitalized where appropriate, in accordance with the policy for plant under construction and represents employee costs, depreciation, finance cost and other expenses incurred for construction of plant.

Earnings per share

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

Diluted earnings per share is computed by dividing the profit/ (loss) for the year as adjusted for dividend, interest and other changes to expense and income (net of any attributable taxes) 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 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 from continuing ordinary operations. 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.

Cash flow statement

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments and item of income or expenses associated with investing or financing cash flows. Cash flow from operating, investing and financing activities are segregated.

Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker i.e. Board of Directors who assesses the financial performance and position of the Group and makes strategic decisions. Refer note 48 for segment information presented.

Transactions in foreign currency

Foreign currency transactions are recorded at exchange rates prevailing on the date of the transaction. Foreign currency denominated monetary assets and liabilities are retranslated at the exchange rate prevailing on the balance sheet date and exchange gains and losses arising on settlement and restatement are recognised in the statement of profit and loss. Non-monetary assets and liabilities that are measured in terms of historical cost in foreign currencies are not retranslated.

Contributed equity

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company are recognized at the proceeds received, net of direct issue costs.

Share issue expenses

Securities premium is used for writing off the expenses which has been directly incurred towards the issue of shares of the Group.

Restricted shares

Restricted shares represent shares issued on acquisition of Sociam Equipment Solutions Private Limited, which are unvested and subject to continued employment during vesting period.

Group companies considered for consolidation

Name of the entity	% holding As on 31 March 2023	Relationship
Hella Infra Market Retail Private Limited	100%	Subsidiary
Trinitymaterial Market Place Private Limited	100%	Subsidiary
Hella Chemical Market Private Limited	100%	Subsidiary
Sociam Equipment Solutions Private Limited	100%	Subsidiary
RDC Concrete (India) Private Limited	100%	Subsidiary
Hella Road Technologies Private Limited	100%	Subsidiary
Hella Infra Market Singapore Pte Ltd (w.e.f 6 May 2022)	100%	Subsidiary
HIM Infra General Trading LLC(w.e.f 17 August 2022)	100%	Subsidiary
Sociam Singapore Pte Ltd (w.e.f 26 July 2022)	100%	Step down subsidiary
Ultrafine Mineral & Admixtures Private Limited	100%	Step down subsidiary
Neptune Readymix Concrete Private Limited	100%	Step down subsidiary
Shalimar Paints Limited	24.99%	Associate

Recent pronouncements

The Group has applied the following amendments for the first time for their annual reporting period commencing 1 April 2022

Amendment to Ind AS 16, Property, Plant and Equipment's, Accounting for proceeds before intended use
Amendment to Ind AS 37, Provisions, Contingent liabilities, and Contingent Assets, Clarification on determining costs to fulfil an onerous contract
Amendment to Ind AS 103, Business Combinations, Reference to the Conceptual Framework for Financial Reporting.
Amendment to Ind AS 109, Financial Instruments, derecognition of financial liabilities

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

New amendments issued but not effective.

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 31 March 2023, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2023. The effective date for adoption of this amendment is annual periods beginning on or after 1 April 2023. These amendments are not expected to have a material impact on the Company or future reporting periods and on foreseeable future transactions.

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

Amendment to 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.

Amendment to 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.

44 Capital management

(a) Risk management

The Group's objectives when managing capital are to :
1. Safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for other stakeholders, and
2. Maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares, reduce debt or sell assets.

The gearing ratios were as follows:

Particulars	As at 31 March 2023	As at 31 March 2022
Net debt	23,924.53	18,157.33
Total equity	25,220.43	22,134.66
Capital gearing ratio	48.68%	45.06%

The Group is in compliance with relevant financial covenants for both the reporting periods. Management is in discussion with lenders in respect of certain covenants, which are considered to be administrative in nature and non-significant, for the necessary waivers. Management expects to receive such waivers from lenders in due course and doesn't expect any impact of such non-compliances on the consolidated financial statements.

45 Details of unhedged foreign exposure

Currency	As at 31 March 2023	
	Foreign currency	Indian currency

	(in million)	(in million)		
	Assets	Liabilities	Assets	Liabilities
Monetary				
USD	146.79	40.56	12,083.91	3,334.74
GBP	0.01	-	1.08	-
SGD	*	-	0.08	-
EUR	0.19	-	16.67	-

Currency	As at 31 March 2022			
	Foreign currency (in million)	Indian currency (in million)		
	Assets	Liabilities	Assets	Liabilities
Monetary				
USD	168.85	19.95	11,806.53	1,513.11
GBP	0.03	-	3.19	-
SGD	0.01	-	0.29	-
EUR	8.95	13.06	757.46	1,105.38

49 Disclosure required by Indian Accounting Standard (Ind AS) 116 'Lease'

The following is the movement in lease liabilities :

	As at 31 March 2023	As at 31 March 2022

Opening balance		1,157.49	110.23	
Additions during the year		1,176.80	723.84	
Business acquisition		-	459.58	
Interest recognised during the year	195.70	58.35		
Deletions			(26.13)	-
Payment made		(694.40)	(192.52)	
Rent concession		-	(1.99)	
Closing balance		1,809.46	1,157.49	
Disclosed as:				
Non current			1,259.23	805.33
Current			550.23	352.16

The table below provides details regarding the contractual maturities of lease liabilities as at closing date on an undiscounted basis:

	As at 31 March 2023	As at 31 March 2022
Less than one year	668.87	415.35
One to five years	1,296.26	894.13
More than five years	236.33	122.61

The Group does not face a significant liquidity risk with regard to its lease liabilities as the current assets are sufficient to meet the obligations related to lease liabilities as and when they fall due.

The Group's significant leasing arrangements are in respect of leases of factory buildings, plant and machinery, leasehold land and vehicle and transit mixers. Rental contracts are typically made for periods ranging between 2 years to 10 years. The Group has applied short term lease exemption for leasing arrangements where the period of lease is less than 12 months.

Rental expense recorded for short term leases is ? 1,105.65 million for the year ended 31 March 2023 (31 March 2022: ? 99.03 million).

Textual information (3)

Disclosure of significant accounting policies [Text Block]

Corporate information
Hella Infra Market Private Limited, (‘the Holding Company’ or ‘HIMPL’ or ‘Parent’) (formerly known as Hella Infra Market Limited) having (CIN: U45309MH2016PTC283737). The Holding Company, its subsidiaries and associates (herein collectively referred to as ‘the Group’) are principally engaged in the business of buying, selling (on a wholesale cash and cash basis) importing, exporting, supplying, distributing, sorting of construction material goods, equipment, products including but not limited to chemicals, chemical compounds (organic and inorganic) in all forms, chemical product of any nature and kind whatsoever, by-products, joint product and providing various infrastructural support services and acting as agent/facilitator for contracting (i) staff on construction sites, (ii) consultants for construction, and (iii) project managers for all types of residential, industrial, commercial projects, infrastructural projects, integrated townships for residential and commercial purpose and service apartments and manufacturing, trading and supply of ready mix concrete and compound of similar nature.

The Holding Company is converted into private company with effect from 21 January 2021 and consequently, the name of Holding Company has changed from Hella Infra Market Limited to Hella Infra Market Private Limited. The registered office of the company is located at Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office, Wagle Estate, Thane, Maharashtra 400604.

These consolidated financial statements of the Holding Company for the year ended 31 March 2022, were approved by the Board of Directors on 30 September 2022.

Significant accounting policies

Basis of preparation

The consolidated financial statements of the Group have been prepared to comply in all material respects with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 (‘the Act’) read with Companies (Indian Accounting Standards) Rules as amended from time to time notified under the Companies (Accounting Standards) Rules, 2015. The Group has uniformly applied the accounting policies for all the periods presented in these consolidated financial statements.

The consolidated financial statements for the year ended 31 March 2022 are the first consolidated financial statements which has been prepared in accordance with Ind AS. The consolidated financial statements upto and for the year ended 31 March 2021 were prepared in accordance with the accounting standard notified under Section 133 of the Act, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (Previous GAAP), which have been adjusted for the differences in the accounting principles adopted by the Group on transition to Ind AS.

As these are the Group’s first consolidated financial statements prepared in accordance with Ind AS, the Group has applied, First-time Adoption Standard (Ind AS 101) of Indian Accounting Standards. An explanation of how the transition to Ind AS has affected the previously reported financial position, financial performance of the Group is provided in Note 56B. The Group's consolidated financial statements are reported in Indian Rupees, which is also the Group’s functional currency, and all values are rounded to the nearest million (Rs.000,000), except when otherwise indicated.

The consolidated financial statements have been prepared on going concern basis in accordance with accounting principles generally accepted in India. Further, the consolidated financial statements have been prepared on historical cost convention except for certain financial assets and financial liabilities which are measured at fair values and employee benefit plans which are measured using actuarial valuation as explained in relevant accounting policy, on accrual basis of accounting.

The statement of cash flow has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

Principles of Consolidation

Subsidiaries

Subsidiaries are all entities over which the Holding Company has control. The Holding Company controls an entity when the Holding Company is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Holding Company. They are deconsolidated from the date that control ceases.

The Holding Company combines the financial statements of the parent and its subsidiaries line by line adding together like items of assets, liabilities, equity, income and expenses. Intercompany transactions, balances and unrealised gains on transactions between Group companies are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Holding Company.

Non-controlling interests in the profit/ (loss) for the year and equity of subsidiaries are shown separately in the consolidated statement of profit and loss, consolidated statement of changes in equity and consolidated balance sheet.

Equity method

Under the equity method of accounting, the investments are initially recognised at cost and adjusted thereafter to recognise the Holding

Company's share of the post-acquisition profits or losses of the investee in Statement of Profit and Loss, and the Holding Company's share of other comprehensive income of the investee in other comprehensive income. Dividends received or receivable from associate are recognised as a reduction in the carrying amount of the investment.

When the Holding Company's share of losses in an equity-accounted investment equals or exceeds its interest in the entity, including any other unsecured long-term receivables, the Holding Company does not recognise further losses, unless it has incurred obligations or made payments on behalf of the other entity.

Unrealised gains on transactions between the Holding Company and its associate are eliminated to the extent of the Holding Company's interest in these entities. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of equity accounted investees have been changed where necessary to ensure consistency with the policies adopted by the Group.

The carrying amount of equity accounted investments are tested for impairment in accordance with the policy described herein.

Business combination

The Group accounts for its business combinations under acquisition method of accounting. Acquisition related costs are recognised in Statement of Profit and Loss as incurred. The acquiree’s identifiable assets, liabilities and contingent liabilities that meet the condition for recognition are recognised at their fair values at the acquisition date.

Purchase consideration paid in excess of the fair value of net assets acquired is recognised as Goodwill in the consolidated financial statements. 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.

Goodwill on consolidation is allocated to cash generating units or group of cash generating units that are expected to benefit from the synergies of the acquisition. Goodwill arising on consolidation is not amortised, however, it is tested for impairment annually.

Operating cycle for current and non-current classification

All the assets and liabilities have been classified as current or non-current, wherever applicable, as per the operating cycle of the Group as per the guidance set out in Schedule III to the Companies Act, 2013.

An asset is treated as current when it is:
Expected to be realised 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 held primarily for the purpose of trading
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

Operating cycle for the business activities of the Group is based on the nature of products and the time between the acquisition of assets for sale and their realisation in cash and cash equivalents. The Group has ascertained its operating cycle as upto twelve months for the purpose of current and non-current classification of assets and liabilities.

Critical estimates and judgements

The estimates and judgements used in the preparation of the consolidated financial statements are continuously evaluated by the Group and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Group believes to be reasonable under the existing circumstances. Examples of such estimates include the useful lives of property, plant and equipment, provision for expected loss, valuation of deferred tax assets, future obligations in respect of retirement benefit plans etc. Differences between actual results and estimates are recognised in the period in which the results are known/materialised.

The said estimates are based on the facts and events, that existed as at the reporting date, or that occurred after that date but provide additional evidence about conditions existing as at the reporting date.

This note provides an overview of the areas that involved a higher degree of judgement or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed.

Estimates and assumptions are required in particular for:

Useful lives of property, plant and equipment and intangible asset

Property, plant and equipment and intangible assets represent a significant proportion of the asset base of the Group. The charge in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The useful lives and residual values of Group's assets are determined by the management at the time the asset is acquired and reviewed periodically, including at each reporting date.

Valuation of deferred tax assets

In assessing the realisability of deferred income tax assets, management considers whether some portion or all the deferred income tax assets will not be realized. The ultimate realization of deferred income tax assets is dependent upon the generation of future taxable income during the period in which the temporary differences become deductible. Management considers the scheduled reversals of deferred income tax liabilities, projected future taxable income, and tax planning strategies in making this assessment. Based on the level of historical taxable income and projections for future taxable income over the periods in which the deferred income tax assets are deductible, management believes that the Group will realise the benefits of those deductible differences. The amount of the deferred income tax assets considered realizable, however, could be reduced in the near term if estimates of future taxable income during the carry forward period are reduced.

Defined benefit obligation

The cost and present value of the gratuity obligation and compensated absences are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, attrition rate 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.

Impairment of financial assets

The impairment provision for financial assets disclosed are based on assumptions about risk of default and expected loss rates. The Group uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the Group's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

Impairment of non-financial assets

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. 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 risks specific to the asset.

In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

Leases

Ind AS 116 requires lessees to determine the lease term as the non-cancellable period of a lease adjusted with any option to extend or terminate the lease, if the use of such option is reasonably certain. The Group makes an assessment on the expected lease term on a lease-by-lease basis and thereby assesses whether it is reasonably certain that any options to extend or terminate the contract will be exercised. In evaluating the lease term, the Group considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset to the Group's operations taking into account the location of the underlying asset and the availability of suitable alternatives.

Provision

Provision is recognized when the Group has a present obligation 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. Provisions (excluding retirement obligations and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation as at the Balance Sheet date. These are reviewed at each balance sheet date adjusted to reflect the current best estimates.

Share based payment

Estimating fair value for share-based payment requires determination of the most appropriate valuation model. The estimate also requires determination of the most appropriate inputs to the valuation model including the expected life of the option, volatility and dividend yield and making assumptions about them.

Expected credit loss

The Group applies Expected Credit Losses ("ECL") model for measurement and recognition of loss allowance on Trade receivables.

In accordance with Ind AS 109 - Financial Instruments, the Group applies ECL model for measurement and recognition of impairment loss on the trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 115 - Revenue from Contracts with Customers.

For this purpose, the Group follows 'simplified approach' for recognition of impairment loss allowance on the trade receivable balances. The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance

based on lifetime ECLs at each reporting date, right from its initial recognition. As a practical expedient, the Group uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

In case of other assets, the Group determines if there has been a significant increase in credit risk of the financial asset since initial recognition. If the credit risk of such assets has not increased significantly, an amount equal to twelve months ECL is measured and recognised as loss allowance. However, if credit risk has increased significantly, an amount equal to lifetime ECL is measured and recognised as loss allowance.

Fair value of financial instruments

Management uses valuation techniques in measuring the fair value of financial instruments where active market quotes are not available. Details of the assumptions used are given in the notes regarding financial assets and liabilities. In applying the valuation techniques, management makes maximum use of market inputs and uses estimates and assumptions that are, as far as possible, consistent with observable data that market participants would use in pricing the instrument. Where applicable data is not observable, Management uses its best estimate about the assumptions that market participants would make. These estimates may vary from the actual prices that would be achieved in an arm’s length transaction at the reporting date.

Business combinations

The Group uses the acquisition method of accounting to account for business combinations. The acquisition date is the date on which control is transferred to the acquirer. Judgement is applied in determining the acquisition date, determining whether control is transferred from one party to another and whether acquisition constitute a business or asset acquisition. Control exists when the Group is exposed to, or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through power over the entity. In assessing control, potential voting rights are considered only if the rights are substantive.

Goodwill impairment

The Group estimates the value in use of the cash generating unit (CGU) based on the future cash flow after considering current economic condition and trends, estimated future operating results and anticipated future economic and regulatory conditions.

Goodwill is tested for impairment, relying on a number of factors including operating results, business plan and future cash flow. Calculating the future net cash flow expected to be generated to determine if impairment exists and to calculate the impairment involve significant assumptions, estimation and judgment. The estimated cash flow is prepared using internal forecast.

Property, plant and equipment (including depreciation)

Property, plant and equipment are stated at cost of acquisition inclusive of all attributable cost of bringing the assets to their working condition, net of GST credit, accumulated depreciation and accumulated impairment losses, if any.

Subsequent expenditure related to an item of tangible asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. The cost and related accumulated depreciation are eliminated from the consolidated financial statements, either on disposal or when retired from active use. Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of profit and loss when the asset is derecognised.

Depreciation on property, plant and equipment (except in case of factory buildings, furniture and fixtures and plant and machinery (concrete pump) where useful life is different than those prescribed in Schedule II are used which is based on technical assessment of the management. Land is not depreciated) is charged on the Written Down Value Method over their estimated useful lives as prescribed in Schedule II to the

Companies Act, 2013 after considering a scrap value of 5%. Depreciation is charged on pro-rata basis for assets purchased/sold during the year.

Class of Asset	Useful life by the Management
Concrete pump *	10
Factory building * #	7
Furniture and fixtures *	5

*For these class of assets, the management believes that the useful life as adopted best represents the period over which the management expects to use these assets.

#Factory building includes temporary structures and site construction cost, which is depreciated over lower of the estimated useful life and legal period (being the lease period in case of commercial plant and the contract period for dedicated plant).

The useful lives are reviewed by the management at each financial year-end and revised, if appropriate.

Leases

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

Group as a lessee

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

Right-of use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses and adjusted for any remeasurement of lease liabilities.

The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, deferred lease components of security deposits and lease payments made at or before the commencement date less any lease incentives received. Unless the Group is reasonably certain to obtain ownership of the leased asset at the end of the lease term, the recognised right-of-use assets are depreciated on a straight-line basis over the shorter of its estimated useful life and the lease term. Right-of use assets are subject to impairment.

Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating a lease, if the lease term reflects the Group exercising the option to terminate. The variable lease payments that do not depend on an index or a rate are recognised as expense in the period on which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Group uses the incremental borrowing rate at the lease commencement date if 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 in-substance fixed lease payments or a change in the assessment to purchase the underlying asset.

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Short-term leases and leases of low-value assets

The Group applies the short-term lease recognition exemption to its short-term leases (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 that are low value. Lease payments on short-term leases and leases of low-value assets are recognized as expense in statement of profit and loss.

Group as a lessor

At the inception of the leases, the Group classifies each of its leases as either an operating lease or a finance lease. The Group recognises lease payments received under operating lease as income over the lease term on a straight line basis.

Capital work- in- progress

Capital work-in-progress, representing expenditure incurred in respect of assets under development and not ready for their intended use, are carried at cost. Cost includes related acquisition expenses, construction cost, related borrowing cost and other direct expenditure.

Intangible assets

Identifiable intangible assets are recognised when it is probable that future economic benefits attributed to the asset will flow to the Group and the cost of the asset can be reliably measured.

Intangible asset comprises of software which is acquired separately and is measured on initial recognition at cost. Following initial recognition, intangible asset is carried at cost less accumulated amortization and accumulated impairment losses, if any. Costs incurred towards purchase of computer software are amortised using the straight-line method over a period based on management’s estimate of useful lives of such software being 5 years.

Intangible under development (IUD) comprises of direct cost, related incidental expenses and attributable borrowing cost, if any, on intangible assets which are not ready for their intended use. IUD usually pertain to a product development project which has reached a defined milestone according to an established project management model and its technological and economic feasibility is viable. Expenditure on research activities is recognised in statement of profit and loss as incurred. Intangible assets under development are subject to impairment testing at each reporting date and assessed for impairment and impairment loss, if any.

Goodwill

Goodwill on acquisitions of subsidiaries is not amortised but it is tested for impairment annually, or more frequently if events or changes in circumstances indicate that it might be impaired and is carried at cost less accumulated impairment losses. Gains and losses on the disposal of an entity include the carrying amount of goodwill relating to the entity sold.

Goodwill is allocated to cash-generating units for the purpose of impairment testing. The allocation is made to those cash-generating units or groups of cash-generating units that are expected to benefit from the business combination in which the goodwill arose. The units or groups of units are identified at the lowest level at which goodwill is monitored for internal management purposes.

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

In the case of financial assets, not recorded at Fair Value through Profit or Loss (FVPL), financial assets are recognised initially at fair value plus transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Group commits to purchase or sell the asset.

Subsequent measurement

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

Financial assets measured at amortised cost
A financial asset is subsequently measured at the amortised cost if both the following conditions are met:
The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

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 interest income in the Statement of Profit and Loss.
Equity investments

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Group decides to classify the same either as at FVTOCI or FVTPL. The Group makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.
If the Group decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to P&L, even on sale of investment. However, the Group may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L. The Group has classified its investments in mutual funds as Investments at FVTPL.

Derecognition

The Group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Group neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Group recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Group retains substantially all the risks and rewards of ownership of a transferred financial asset, the Group continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.
On de-recognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in the Statement of profit and loss.
Impairment of financial assets

The Group applies expected credit loss model for recognising impairment loss on financial assets measured at amortised cost

The Group follows 'simplified approach' for recognition of impairment loss allowance on trade receivables. The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date. As a practical expedient, the Group uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historically observed default rates are updated and changes in the forward-looking estimates are analysed.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as expenses in the Statement of Profit and Loss ('P&L'). This amount is reflected under the head 'other expenses' in the P&L.

Equity instruments and financial liabilities

Financial liabilities and equity instruments issued by the Group are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of the Group after deducting all of its liabilities. Equity instruments which are issued for cash are recorded at the proceeds received, net of direct issue costs. Equity instruments which are issued for consideration other than cash are recorded at fair value of the equity instrument.

Financial liabilities

Initial recognition and measurement

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

Subsequent measurement

All financial liabilities except derivatives are subsequently measured at amortised cost using the effective interest rate method.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

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.

Compound financial instruments

Convertible instruments are separated into liability and equity components based on the terms of the contract. On issuance of the said

instruments, the liability component is arrived by discounting the gross sum (including redemption premium, if any) at a market rate for an equivalent non-convertible instrument. This amount is classified as a financial liability measured at amortised cost until it is extinguished on conversion or redemption. The remainder of the proceeds is recognised as equity component of compound financial instrument. This is recognised and included in shareholders' equity, net of income tax effects, and not subsequently re-measured.

Impairment of non-financial assets

Goodwill and intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

Cash and cash equivalents

Cash and cash equivalents comprise the net amount of short-term, highly liquid investments that are readily convertible to known amounts of cash (short-term deposits with an original maturity of three months or less) and are subject to an insignificant risk of change in value, cheques on hand and balances with banks. They are held for the purposes of meeting short-term cash commitments (rather than for investment or other purposes).

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short- term deposits, as defined above.

Inventories

Inventories are valued as follows:

Raw materials and stores and spares are valued at lower of cost or net realisable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost.

Cost of raw materials and stores and spares is determined on a weighted average basis.

Finished goods and traded goods are valued at lower of cost or net realisable value. Cost includes direct materials and labour and a proportion of manufacturing overheads based on normal operating capacity. Cost of finished goods is determined on a weighted average basis.

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

Borrowings and other financial liabilities

Borrowings and other financial liabilities are initially recognised at fair value (net of transaction costs incurred). Difference between the fair value and the transaction proceeds on initial recognition is recognised as an asset / liability based on the underlying reason for the difference.

Subsequently all financial liabilities are measured at amortised cost using the effective interest rate method.

Borrowings are derecognised from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in statement of profit and loss. The gain / loss is recognised in other equity in case of transaction with shareholders.

Borrowing costs

Borrowing costs attributable to the acquisition or construction of qualifying assets, as defined in Indian Accounting Standard 23 "Borrowing Costs", are capitalized as part of the cost of the asset up to the date when the asset is ready for its intended use. Other borrowing costs are expensed as incurred.

Revenue recognition

Sale of goods

Revenue from the sale of the Group's products is recognised when delivery has taken place and control of the goods has been transferred to the customer, and when there are no longer any unfulfilled obligations. The customer obtains control of the goods when the significant risks and rewards of products sold are transferred to the customer, being at the point the goods are delivered to and accepted by the customer, according to the specific delivery terms that have been agreed with the customer. Revenue is measured at fair value of the consideration received or receivable, after deduction of any discounts, price concessions, volume rebates and any taxes or duties collected on behalf of the government such as goods and services tax, etc. Experience is used to estimate the provision for such discounts, price concessions and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur. No element of financing is deemed present as the sales are made with credit terms largely ranging between 30 days and 120 days depending on the specific terms agreed to with the customer concerned, which is consistent with market practice.

Rendering of services

Income from services rendered is recognised based on agreements/arrangements with the customers over the period of time as and when services are performed.

Accrued revenue are classified as Unbilled receivables (only act of invoicing is pending) when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms and is accordingly classified under ‘other financial assets’. Unearned (“contract liability”) is recognised when there are billings in excess of revenues.

Processing charges

Income from processing charges is recognised as the underlying services are performed.

Interest income

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Group and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset’s net carrying amount on initial recognition.

Employee Benefits

Short term employee benefits

Short-term employee benefits such as salaries, wages, performance incentives etc. are recognised as expenses at the undiscounted amounts in the statement of profit and loss of the period in which the related service is rendered. Expenses on non-accumulating compensated absences is recognised in the period in which the absences occur.

Post-employment benefits

Defined contribution plan

A defined contribution plan is a post-employment benefit plan under which the Group pays specified contributions to a separate entity / authority. The Group makes specified monthly contributions towards Provident Fund and Pension Scheme. The Group’s contribution is recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

Defined benefit plan

The Group’s gratuity benefit scheme is a defined benefit plan which is funded with the Life Insurance Corporation of India (LIC). The Group’s obligation in respect of the gratuity benefit scheme is calculated by estimating the amount of future benefit that employees have earned in return for their services in the current and prior periods recognised as a liability at the present value of the defined benefit obligations at the balance sheet date based on an actuarial valuation carried out by an independent actuary using the Projected Unit Credit Method. The discount rates used for determining the present value of the obligations under the defined benefit plan are based on the market yields on government bonds as at the balance sheet date. The fair value of the plan assets administered by the LIC, is reduced from the gross obligation under the defined benefit plan, to recognise the obligation on a net basis.
Remeasurement of the net defined benefit liability, which comprise actuarial gains and losses and the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognized immediately in other comprehensive income (OCI).

Compensated absences

Accumulated leave which is expected to be utilised within next twelve months, is treated as short-term employee benefit. The leave entitlement obligation that is considered long term in nature, is measured based on an actuarial valuation using the Projected Unit Credit Method, on similar lines as gratuity. Short term leave benefit is measured on an undiscounted basis on the same lines as other Short-term employee benefits. The leave entitlement obligation is an unfunded benefit at present.

Share based payment

An employee of the Group is entitled to remuneration in the form of equity settled instruments, for rendering services over a defined vesting period. Equity instruments granted are measured by reference to the fair value of the instrument at the date of grant. The fair value determined at the grant date is expensed over the vesting period of the respective tranches of such grants. The stock compensation expense is determined based on the Group’s estimate of equity instruments that will eventually vest using fair value in accordance with Ind AS 102, Share based payment.

The total expense is recognised over the vesting period, which is the period over which all of the vesting conditions are to be satisfied. At the end of each period, the entity revises its estimates of the number of options that are expected to vest based on the service conditions. It

recognises the impact of the revision to original estimates, if any, in Consolidated Statement of Profit and Loss, with a corresponding adjustment to equity

Provisions, contingent liabilities and contingent assets

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses, except on long term contracts, if applicable.

Contingent liabilities are disclosed in respect of possible obligations that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

Contingent assets are not recognised in the financial statement. However, it is disclosed only when inflow of economic benefits is probable.

Current and deferred tax

The income tax expense or credit for the period is the tax payable on the current period’s taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to deductible and taxable temporary differences.

Deferred income tax is provided using the balance sheet approach on deductible and taxable temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Deferred tax assets are recognised for all deductible temporary differences, unused tax losses and carry forward unused tax credits only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets include Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, to the extent it would be available for set off against future current income tax liability. Accordingly, MAT is recognised as deferred tax asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with the asset will be realised.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the Group has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Current and deferred tax is recognised in statement of profit and loss, except to the extent that it relates to items recognised in other comprehensive income (OCI) or directly in equity. In this case, the tax is also recognised in OCI or directly in equity, respectively.

Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss (excluding OCI) for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a right issue, share split and reserve share splits (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss (excluding OCI) for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

Cash flow statement

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments and item of income or expenses associated with investing or financing cash flows. Cash flow from operating, investing and financing activities are segregated.

Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker i.e. Board of Directors who assesses the financial performance and position of the Group and makes strategic decisions. Refer note 48 for segment information presented.

Transactions in foreign currency

Foreign currency transactions are recorded at exchange rates prevailing on the date of the transaction. Foreign currency denominated monetary assets and liabilities are retranslated at the exchange rate prevailing on the balance sheet date and exchange gains and losses arising on settlement and restatement are recognised in the statement of profit and loss. Non-monetary assets and liabilities that are

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

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 corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (4) [See below]	Textual information (5) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (6) [See below]	Textual information (7) [See below]

Textual information (4)

Statement of Ind AS compliance [Text Block]

The consolidated financial statements of the Group have been prepared to comply in all material respects with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 (‘the Act’) read with Companies (Indian Accounting Standards) Rules as amended from time to time notified under the Companies (Accounting Standards) Rules, 2015. The Group has uniformly applied the accounting policies for all the periods presented in these consolidated financial statements.

Textual information (5)

Statement of Ind AS compliance [Text Block]

The consolidated financial statements of the Group have been prepared to comply in all material respects with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 (‘the Act’) read with Companies (Indian Accounting Standards) Rules as amended from time to time notified under the Companies (Accounting Standards) Rules, 2015. The Group has uniformly applied the accounting policies for all the periods presented in these consolidated financial statements.

Textual information (6)

Disclosure of significant accounting policies [Text Block]

Corporate information
Hella Infra Market Private Limited, (‘the Holding Company’ or ‘HIMPL’ or ‘Parent’) (formerly known as Hella Infra Market Limited) having (CIN: U45309MH2016PTC283737). The Holding Company, its subsidiaries and associate (herein collectively referred to as ‘the Group’) are principally engaged in the business of buying, selling (on a wholesale cash and cash basis) importing, exporting, supplying, distributing, sorting of construction material goods, equipment, products including but not limited to chemicals, chemical compounds (organic and inorganic) in all forms, chemical product of any nature and kind whatsoever, by-products, joint product and providing various infrastructural support services and acting as agent/facilitator for contracting (i) staff on construction sites, (ii) consultants for construction, and (iii) project managers for all types of residential, industrial, commercial projects, infrastructural projects, integrated townships for residential and commercial purpose and service apartments and manufacturing, trading and supply of ready mix concrete and compound of similar nature.

These consolidated financial statements of the Holding Company for the year ended 31 March 2023, were approved by the Board of Directors on 29 September 2023.

Significant accounting policies

Basis of preparation

The consolidated financial statements of the Group have been prepared to comply in all material respects with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 (‘the Act’) read with Companies (Indian Accounting Standards) Rules as amended from time to time notified under the Companies (Accounting Standards) Rules, 2015. The Group has uniformly applied the accounting policies for all the periods presented in these consolidated financial statements.

The consolidated financial statements have been prepared on going concern basis in accordance with accounting principles generally accepted in India. Further, the consolidated financial statements have been prepared on historical cost convention except for certain financial assets and financial liabilities which are measured at fair values and employee benefit plans which are measured using actuarial valuation as explained in relevant accounting policy, on accrual basis of accounting.

The statement of cash flow has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

Principles of Consolidation

Subsidiaries

Subsidiaries are all entities over which the Holding Company has control. The Holding Company controls an entity when the Holding Company is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Holding Company. They are deconsolidated from the date that control ceases.

The Holding Company combines the financial statements of the parent and its subsidiaries line by line adding together like items of assets, liabilities, equity, income and expenses. Intercompany transactions, balances and unrealised gains on transactions between Group companies are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Holding Company.

Non-controlling interests in the profit/ (loss) for the year and equity of subsidiaries are shown separately in the consolidated statement of profit and loss, consolidated statement of changes in equity and consolidated balance sheet.

Equity method

Under the equity method of accounting, the investments are initially recognised at cost and adjusted thereafter to recognise the Holding Company's share of the post-acquisition profits or losses of the investee in Statement of Profit and Loss, and the Holding Company's share of other comprehensive income of the investee in other comprehensive income. Dividends received or receivable from associate are recognised as a reduction in the carrying amount of the investment.

When the Holding Company's share of losses in an equity-accounted investment equals or exceeds its interest in the entity, including any other unsecured long-term receivables, the Holding Company does not recognise further losses, unless it has incurred obligations or made payments on behalf of the other entity.

Unrealised gains on transactions between the Holding Company and its associate are eliminated to the extent of the Holding Company's interest in these entities. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of equity accounted investees have been changed where necessary to ensure consistency with the policies adopted by the Group.

The carrying amount of equity accounted investments are tested for impairment in accordance with the policy described herein.

Business Combination / Goodwill on Consolidation

The Group accounts for its business combinations under acquisition method of accounting. Acquisition related costs are recognised in Statement of Profit and Loss as incurred. The acquiree's identifiable assets, liabilities and contingent liabilities that meet the condition for recognition are recognised at their fair values at the acquisition date.

Purchase consideration paid in excess of the fair value of net assets acquired is recognised as Goodwill in the consolidated financial statements. 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.

Goodwill on consolidation is allocated to cash generating units or group of cash generating units that are expected to benefit from the synergies of the acquisition. Goodwill arising on consolidation is not amortised, however, it is tested for impairment annually.

Operating cycle for current and non-current classification

All the assets and liabilities have been classified as current or non-current, wherever applicable, as per the operating cycle of the Group as per the guidance set out in Schedule III to the Companies Act, 2013.

An asset is treated as current when it is:
Expected to be realised 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 held primarily for the purpose of trading
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

Operating cycle for the business activities of the Group is based on the nature of products and the time between the acquisition of assets for sale and their realisation in cash and cash equivalents. The Group has ascertained its operating cycle as upto twelve months for the purpose of current and non-current classification of assets and liabilities.

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

Critical estimates and judgements

The estimates and judgements used in the preparation of the consolidated financial statements are continuously evaluated by the Group and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Group believes to be reasonable under the existing circumstances. Examples of such estimates include the useful lives of property, plant and equipment, provision for expected loss, valuation of deferred tax assets, future obligations in respect of retirement benefit plans etc. Differences between actual results and estimates are recognised in the period in which the results are known/materialised.

The said estimates are based on the facts and events, that existed as at the reporting date, or that occurred after that date but provide additional evidence about conditions existing as at the reporting date.

This note provides an overview of the areas that involved a higher degree of judgement or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed.

Estimates and assumptions are required in particular for:

Useful lives of property, plant and equipment and intangible asset

Property, plant and equipment and intangible assets represent a significant proportion of the asset base of the Group. The charge in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The useful lives and residual values of Group's assets are determined by the management at the time the asset is acquired and reviewed periodically, including at each reporting date.

Valuation of deferred tax assets

In assessing the realisability of deferred income tax assets, management considers whether some portion or all the deferred income tax assets will not be realized. The ultimate realization of deferred income tax assets is dependent upon the generation of future taxable income during the period in which the temporary differences become deductible. Management considers the scheduled reversals of deferred income tax liabilities, projected future taxable income, and tax planning strategies in making this assessment. Based on the level of historical taxable income and projections for future taxable income over the periods in which the deferred income tax assets are deductible, management believes that the Group will realise the benefits of those deductible differences. The amount of the deferred income tax assets considered realizable, however, could be reduced in the near term if estimates of future taxable income during the carry forward period are reduced.

Defined benefit obligation

The cost and present value of the gratuity obligation and compensated absences are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of

the discount rate, future salary increases, attrition rate 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.

Impairment of financial assets

The impairment provision for financial assets disclosed are based on assumptions about risk of default and expected loss rates. The Group uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the Group's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.
Impairment of non-financial assets

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. 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 risks specific to the asset.

In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

Leases

Ind AS 116 requires lessees to determine the lease term as the non-cancellable period of a lease adjusted with any option to extend or terminate the lease, if the use of such option is reasonably certain. The Group makes an assessment on the expected lease term on a lease-by-lease basis and thereby assesses whether it is reasonably certain that any options to extend or terminate the contract will be exercised. In evaluating the lease term, the Group considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset to the Group's operations taking into account the location of the underlying asset and the availability of suitable alternatives.

The lease term in future periods is reassessed to ensure that the lease term reflects the current economic circumstances. After considering current and future economic conditions, the Company has concluded that no changes are required to lease period relating to the existing lease contracts.

Provision

Provision is recognized when the Group has a present obligation 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. Provisions (excluding retirement obligations and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation as at the Balance Sheet date. These are reviewed at each balance sheet date adjusted to reflect the current best estimates.

Share based payment

Estimating fair value for share-based payment requires determination of the most appropriate valuation model. The estimate also requires determination of the most appropriate inputs to the valuation model including the expected life of the option, volatility and dividend yield and making assumptions about them.

Expected credit loss

The Group applies Expected Credit Losses ("ECL") model for measurement and recognition of loss allowance on Trade receivables.

In accordance with Ind AS 109 - Financial Instruments, the Group applies ECL model for measurement and recognition of impairment loss on the trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 115 - Revenue from Contracts with Customers.

For this purpose, the Group follows 'simplified approach' for recognition of impairment loss allowance on the trade receivable balances. The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition. As a practical expedient, the Group uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

In case of other assets, the Group determines if there has been a significant increase in credit risk of the financial asset since initial recognition. If the credit risk of such assets has not increased significantly, an amount equal to twelve months ECL is measured and recognised as loss allowance. However, if credit risk has increased significantly, an amount equal to lifetime ECL is measured and recognised as loss allowance.

Fair value of financial instruments

Management uses valuation techniques in measuring the fair value of financial instruments where active market quotes are not available. Details of the assumptions used are given in the notes regarding financial assets and liabilities. In applying the valuation techniques, management makes maximum use of market inputs and uses estimates and assumptions that are, as far as possible, consistent with observable data that market participants would use in pricing the instrument. Where applicable data is not observable, Management uses its best estimate about the assumptions that market participants would make. These estimates may vary from the actual prices that would be achieved in an arm's length transaction at the reporting date.

Business combinations

The Group uses the acquisition method of accounting to account for business combinations. The acquisition date is the date on which control is transferred to the acquirer. Judgement is applied in determining the acquisition date, determining whether control is transferred from one party to another and whether acquisition constitute a business or asset acquisition. Control exists when the Group is exposed to, or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through power over the entity. In assessing control, potential voting rights are considered only if the rights are substantive.

Goodwill impairment

The Group estimates the value in use of the cash generating unit (CGU) based on the future cash flow after considering current economic condition and trends, estimated future operating results and anticipated future economic and regulatory conditions.

Goodwill is tested for impairment, relying on a number of factors including operating results, business plan and future cash flow. Calculating the future net cash flow expected to be generated to determine if impairment exists and to calculate the impairment involve significant assumptions, estimation and judgment. The estimated cash flow is prepared using internal forecast.

Property, plant and equipment (including depreciation)

Property, plant and equipment are stated at cost of acquisition inclusive of all attributable cost of bringing the assets to their working condition, net of GST credit, accumulated depreciation and accumulated impairment losses, if any.

Subsequent expenditure related to an item of tangible asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. The cost and related accumulated depreciation are eliminated from the consolidated financial statements, either on disposal or when retired from active use. Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of profit and loss when the asset is derecognised.

Depreciation on property, plant and equipment (except in case of factory buildings, furniture and fixtures and plant and machinery (concrete pump) where useful life is different than those prescribed in Schedule II are used which is based on technical assessment of the management. Land is not depreciated) is charged on the Written Down Value Method over their estimated useful lives as prescribed in Schedule II to the

Companies Act, 2013 after considering a scrap value of 5%. Depreciation is charged on pro-rata basis for assets purchased/sold during the year.

Class of Asset	Useful life by the Management
Concrete pump *	10
Factory building * #	7
Furniture and fixtures *	5

* For these class of assets, the management believes that the useful life as adopted best represents the period over which the management expects to use these assets.

Factory building includes temporary structures and site construction cost, which is depreciated over lower of the estimated useful life and legal period (being the lease period in case of commercial plant and the contract period for dedicated plant).

The useful lives are reviewed by the management at each financial year-end and revised, if appropriate.

Leases

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

Group as a lessee

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

Right-of use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses and adjusted for any remeasurement of lease liabilities.

The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, deferred lease components of security deposits and lease payments made at or before the commencement date less any lease incentives received. Unless the Group is reasonably certain to obtain ownership of the leased asset at the end of the lease term, the recognised right-of-use assets are depreciated on a straight-line basis over the shorter of its estimated useful life and the lease term. Right-of use assets are subject to impairment.

Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating a lease, if the lease term reflects the Group exercising the option to terminate. The variable lease payments that do not depend on an index or a rate are recognised as expense in the period on which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Group uses the incremental borrowing rate at the lease commencement date if 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 in-substance fixed lease payments or a change in the assessment to purchase the underlying asset.

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Short-term leases and leases of low-value assets

The Group applies the short-term lease recognition exemption to its short-term leases (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 that are low value. Lease payments on short-term leases and leases of low-value assets are recognized as expense in statement of profit and loss.

Group as a lessor

At the inception of the leases, the Group classifies each of its leases as either an operating lease or a finance lease. The Group recognises lease payments received under operating lease as income over the lease term on a straight line basis.

Capital work- in- progress

Capital work-in-progress, representing expenditure incurred in respect of assets under development and not ready for their intended use, are carried at cost. Cost includes related acquisition expenses, construction cost, related borrowing cost and other direct expenditure.

Intangible assets

Identifiable intangible assets are recognised when it is probable that future economic benefits attributed to the asset will flow to the Group and the cost of the asset can be reliably measured.

Intangible asset comprises of software which is acquired separately and is measured on initial recognition at cost. Following initial recognition, intangible asset is carried at cost less accumulated amortization and accumulated impairment losses, if any. Costs incurred towards purchase of computer software are amortised using the straight-line method over a period based on management's estimate of useful lives of such software being 5 years; under the head Depreciation and amortization expense.

Intangible under development (IUD) comprises of direct cost, related incidental expenses and attributable borrowing cost, if any, on intangible assets which are not ready for their intended use. IUD usually pertain to a product development project which has reached a defined milestone according to an established project management model and its technological and economic feasibility is viable. Expenditure on research activities is recognised in statement of profit and loss as incurred. Intangible assets under development are subject to impairment testing at each reporting date and assessed for impairment and impairment loss, if any.

Goodwill

Goodwill on acquisitions of subsidiaries is not amortised but it is tested for impairment annually, or more frequently if events or changes in circumstances indicate that it might be impaired and is carried at cost less accumulated impairment losses. Gains and losses on the disposal of an entity include the carrying amount of goodwill relating to the entity sold.

Goodwill is allocated to cash-generating units for the purpose of impairment testing. The allocation is made to those cash-generating units or groups of cash-generating units that are expected to benefit from the business combination in which the goodwill arose. The units or groups of units are identified at the lowest level at which goodwill is monitored for internal management purposes.

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

In the case of financial assets, not recorded at Fair Value through Profit or Loss (FVPL), financial assets other than trade receivable, are recognised initially at fair value plus transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Group commits to purchase or sell the asset.

Subsequent measurement

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

Financial assets measured at amortised cost
A financial asset is subsequently measured at the amortised cost if both the following conditions are met:
The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

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 interest income in the Statement of Profit and Loss.
Equity investments

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Group decides to classify the same either as at FVTOCI or FVTPL. The Group makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.
If the Group decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to P&L, even on sale of investment. However, the Group may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L. The Group has classified its investments in mutual funds as Investments at FVTPL.

Derecognition

The Group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Group neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Group recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Group retains substantially all the risks and rewards of ownership of a transferred financial asset, the Group continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On de-recognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in the Statement of profit and loss.

Impairment of financial assets

The Group applies expected credit loss model for recognising impairment loss on financial assets measured at amortised cost

The Group follows 'simplified approach' for recognition of impairment loss allowance on trade receivables. The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date. As a practical expedient, the Group uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historically observed default rates are updated and changes in the forward-looking estimates are analysed.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as expenses in the Statement of Profit and Loss ('P&L'). This amount is reflected under the head 'other expenses' in the P&L.

Equity instruments and financial liabilities

Financial liabilities and equity instruments issued by the Group are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of the Group after deducting all of its liabilities. Equity instruments which are issued for cash are recorded at the proceeds received, net of direct issue costs. Equity instruments which are issued for consideration other than cash are recorded at fair value of the equity instrument.

Financial liabilities

Initial recognition and measurement

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

Subsequent measurement

All financial liabilities except derivatives are subsequently measured at amortised cost using the effective interest rate method.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

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.

Compound financial instruments

Convertible instruments are separated into liability and equity components based on the terms of the contract. On issuance of the said instruments, the liability component is arrived by discounting the gross sum (including redemption premium, if any) at a market rate for an equivalent non-convertible instrument. This amount is classified as a financial liability measured at amortised cost until it is extinguished on conversion or redemption. The remainder of the proceeds is recognised as equity component of compound financial instrument. This is recognised and included in shareholders' equity, net of income tax effects, and not subsequently re-measured.

Offsetting 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 or to realise the assets and settle the liabilities simultaneously.

Impairment of non-financial assets

Goodwill and intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

Cash and cash equivalents

Cash and cash equivalents comprise the net amount of short-term, highly liquid investments that are readily convertible to known amounts of cash (short-term deposits with an original maturity of three months or less) and are subject to an insignificant risk of change in value, cheques on hand and balances with banks. They are held for the purposes of meeting short-term cash commitments (rather than for investment or other purposes).

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short- term deposits, as defined above.

Inventories

Inventories are valued as follows:

Raw materials and stores and spares are valued at lower of cost or net realisable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost.

Cost of raw materials and stores and spares is determined on a weighted average basis.

Finished goods and traded goods are valued at lower of cost or net realisable value. Cost includes direct materials and labour and a proportion of manufacturing overheads based on normal operating capacity. Cost of finished goods is determined on a weighted average basis.

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

Borrowings and other financial liabilities

Borrowings and other financial liabilities are initially recognised at fair value (net of transaction costs incurred). Difference between the fair value and the transaction proceeds on initial recognition is recognised as an asset / liability based on the underlying reason for the difference.

Subsequently all financial liabilities are measured at amortised cost using the effective interest rate method.

Borrowings are derecognised from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in statement of profit and loss. The gain / loss is recognised in other equity in case of transaction with shareholders.

Borrowing costs

Borrowing costs attributable to the acquisition or construction of qualifying assets, as defined in Indian Accounting Standard 23 "Borrowing Costs", are capitalized as part of the cost of the asset up to the date when the asset is ready for its intended use. Other borrowing costs are expensed as incurred.

Revenue recognition

Sale of goods

Revenue from the sale of the Group's products is recognised when delivery has taken place and control of the goods has been transferred to the customer, and when there are no longer any unfulfilled obligations. The customer obtains control of the goods when the significant risks and rewards of products sold are transferred to the customer, being at the point the goods are delivered to and accepted by the customer, according to the specific delivery terms that have been agreed with the customer. Revenue and trade receivable is recorded at transaction price that is the amount of consideration to which the Group expects to be entitled in exchange for transferring goods or services to a customer excluding amounts collected on behalf of a third party. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur. No element of financing is deemed present as the sales are made with credit terms largely ranging between 30 days and 120 days depending on the specific terms agreed to with the customer concerned, which is consistent with market practice.

Rendering of services

Income from services rendered is recognised based on agreements/arrangements with the customers over the period of time as and when services are performed.

Unbilled receivables (only act of invoicing is pending) when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms and is accordingly classified under ‘trade receivable. Unearned (“contract liability”) is recognised when there are billings in excess of revenues.

Processing charges

Income from processing charges is recognised as the underlying services are performed.

Interest income

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Group and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset’s net carrying amount on initial recognition.

Employee Benefits

Short term employee benefits

Short-term employee benefits such as salaries, wages, performance incentives etc. are recognised as expenses at the undiscounted amounts in the statement of profit and loss of the period in which the related service is rendered. Expenses on non-accumulating compensated absences is recognised in the period in which the absences occur.

Post-employment benefits

Defined contribution plan

A defined contribution plan is a post-employment benefit plan under which the Group pays specified contributions to a separate entity / authority. The Group makes specified monthly contributions towards Provident Fund and Pension Scheme. The Group’s contribution is recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

Defined benefit plan

The Group’s gratuity benefit scheme is a defined benefit plan which is funded with the Life Insurance Corporation of India (LIC). The Group’s obligation in respect of the gratuity benefit scheme is calculated by estimating the amount of future benefit that employees have earned in return for their services in the current and prior periods recognised as a liability at the present value of the defined benefit obligations at the balance sheet date based on an actuarial valuation carried out by an independent actuary using the Projected Unit Credit Method. The discount rates used for determining the present value of the obligations under the defined benefit plan are based on the market yields on government bonds as at the balance sheet date. The fair value of the plan assets administered by the LIC, is reduced from the gross obligation under the defined benefit plan, to recognise the obligation on a net basis.

Remeasurement of the net defined benefit liability, which comprise actuarial gains and losses and the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognized immediately in other comprehensive income (OCI).

Compensated absences

Accumulated leave which is expected to be utilised within next twelve months, is treated as short-term employee benefit. The leave entitlement obligation that is considered long term in nature, is measured based on an actuarial valuation using the Projected Unit Credit Method, on similar lines as gratuity. Short term leave benefit is measured on an undiscounted basis on the same lines as other Short-term employee benefits. The leave entitlement obligation is an unfunded benefit at present.

Share based payment

An employee of the Group is entitled to remuneration in the form of equity settled instruments, for rendering services over a defined vesting period. Equity instruments granted are measured by reference to the fair value of the instrument at the date of grant. The fair value determined at the grant date is expensed over the vesting period of the respective tranches of such grants. The stock compensation expense is determined based on the Group’s estimate of equity instruments that will eventually vest using fair value in accordance with Ind AS 102, Share based payment.

The total expense is recognised over the vesting period, which is the period over which all of the vesting conditions are to be satisfied. At the end of each period, the entity revises its estimates of the number of options that are expected to vest based on the service conditions. It recognises the impact of the revision to original estimates, if any, in Consolidated Statement of Profit and Loss, with a corresponding adjustment to equity

Provisions, contingent liabilities and contingent assets

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses, except on long term contracts, if applicable.

Contingent liabilities are disclosed in respect of possible obligations that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

Contingent assets are not recognised in the financial statement. However, it is disclosed only when inflow of economic benefits is probable.

Capital commitments are future liabilities for contractual expenditure, classified and disclosed as estimated amount of contracts remaining to be executed on capital account and not provided for.

Current and deferred tax

The income tax expense or credit for the period is the tax payable on the current period’s taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to deductible and taxable temporary differences.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the countries where the Group operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation and considers whether it is probable that a taxation authority will accept an uncertain tax treatment. The Group measures its tax balances either based on the most likely amount or the expected value, depending on which method provides a better prediction of the resolution of the uncertainty.

Deferred income tax is provided using the balance sheet approach on deductible and taxable temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Deferred tax assets are recognised for all deductible temporary differences, unused tax losses and carry forward unused tax credits only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets include Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, to the extent it would be available for set off against future current income tax liability. Accordingly, MAT is recognised as deferred tax asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with the asset will be realised.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the Group has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Current and deferred tax is recognised in statement of profit and loss, except to the extent that it relates to items recognised in other comprehensive income (OCI) or directly in equity. In this case, the tax is also recognised in OCI or directly in equity, respectively.

Capitalisation of expenses

Expenditure are capitalized where appropriate, in accordance with the policy for plant under construction and represents employee costs, depreciation, finance cost and other expenses incurred for construction of plant.

Earnings per share

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

Diluted earnings per share is computed by dividing the profit/ (loss) for the year as adjusted for dividend, interest and other changes to expense and income (net of any attributable taxes) 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 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 from continuing ordinary operations. 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.

Cash flow statement

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments and item of income or expenses associated with investing or financing cash flows. Cash flow from operating, investing and financing activities are segregated.

Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker i.e. Board of Directors who assesses the financial performance and position of the Group and makes strategic decisions. Refer note 48 for segment information presented.

Transactions in foreign currency

Foreign currency transactions are recorded at exchange rates prevailing on the date of the transaction. Foreign currency denominated monetary assets and liabilities are retranslated at the exchange rate prevailing on the balance sheet date and exchange gains and losses arising on settlement and restatement are recognised in the statement of profit and loss. Non-monetary assets and liabilities that are measured in terms of historical cost in foreign currencies are not retranslated.

Contributed equity

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company are recognized at the proceeds received, net of direct issue costs.

Share issue expenses

Securities premium is used for writing off the expenses which has been directly incurred towards the issue of shares of the Group.

Restricted shares

Restricted shares represent shares issued on acquisition of Sociam Equipment Solutions Private Limited, which are unvested and subject to continued employment during vesting period.

Group companies considered for consolidation

Name of the entity	% holding As on 31 March 2023	Relationship
Hella Infra Market Retail Private Limited	100%	Subsidiary
Trinitymaterial Market Place Private Limited	100%	Subsidiary
Hella Chemical Market Private Limited	100%	Subsidiary
Sociam Equipment Solutions Private Limited	100%	Subsidiary
RDC Concrete (India) Private Limited	100%	Subsidiary
Hella Road Technologies Private Limited	100%	Subsidiary
Hella Infra Market Singapore Pte Ltd (w.e.f 6 May 2022)	100%	Subsidiary
HIM Infra General Trading LLC(w.e.f 17 August 2022)	100%	Subsidiary
Sociam Singapore Pte Ltd (w.e.f 26 July 2022)	100%	Step down subsidiary
Ultrafine Mineral & Admixtures Private Limited	100%	Step down subsidiary
Neptune Readymix Concrete Private Limited	100%	Step down subsidiary
Shalimar Paints Limited	24.99%	Associate

Recent pronouncements

The Group has applied the following amendments for the first time for their annual reporting period commencing 1 April 2022

Amendment to Ind AS 16, Property, Plant and Equipment's, Accounting for proceeds before intended use
Amendment to Ind AS 37, Provisions, Contingent liabilities, and Contingent Assets, Clarification on determining costs to fulfil an onerous contract
Amendment to Ind AS 103, Business Combinations, Reference to the Conceptual Framework for Financial Reporting.
Amendment to Ind AS 109, Financial Instruments, derecognition of financial liabilities

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

New amendments issued but not effective.

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 31 March 2023, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2023. The effective date for adoption of this amendment is annual periods beginning on or after 1 April 2023. These amendments are not expected to have a material impact on the Company or future reporting periods and on foreseeable future transactions.

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

Amendment to 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.

Amendment to 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.

44 Capital management

(a) Risk management

The Group's objectives when managing capital are to :
1. Safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for other stakeholders, and
2. Maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares, reduce debt or sell assets.

The gearing ratios were as follows:

Particulars	As at 31 March 2023	As at 31 March 2022
Net debt	23,924.53	18,157.33
Total equity	25,220.43	22,134.66
Capital gearing ratio	48.68%	45.06%

The Group is in compliance with relevant financial covenants for both the reporting periods. Management is in discussion with lenders in respect of certain covenants, which are considered to be administrative in nature and non-significant, for the necessary waivers. Management expects to receive such waivers from lenders in due course and doesn’t expect any impact of such non-compliances on the consolidated financial statements.

45 Details of unhedged foreign exposure

Currency	As at 31 March 2023	
	Foreign currency	Indian currency

	(in million)	(in million)		
	Assets	Liabilities	Assets	Liabilities
Monetary				
USD	146.79	40.56	12,083.91	3,334.74
GBP	0.01	-	1.08	-
SGD	*	-	0.08	-
EUR	0.19	-	16.67	-

Currency	As at 31 March 2022			
	Foreign currency (in million)	Indian currency (in million)		
	Assets	Liabilities	Assets	Liabilities
Monetary				
USD	168.85	19.95	11,806.53	1,513.11
GBP	0.03	-	3.19	-
SGD	0.01	-	0.29	-
EUR	8.95	13.06	757.46	1,105.38

49 Disclosure required by Indian Accounting Standard (Ind AS) 116 'Lease'

The following is the movement in lease liabilities :

	As at 31 March 2023	As at 31 March 2022

Opening balance		1,157.49	110.23	
Additions during the year		1,176.80	723.84	
Business acquisition		-	459.58	
Interest recognised during the year	195.70	58.35		
Deletions			(26.13)	-
Payment made		(694.40)	(192.52)	
Rent concession		-	(1.99)	
Closing balance		1,809.46	1,157.49	
Disclosed as:				
Non current			1,259.23	805.33
Current			550.23	352.16

The table below provides details regarding the contractual maturities of lease liabilities as at closing date on an undiscounted basis:

	As at 31 March 2023	As at 31 March 2022
Less than one year	668.87	415.35
One to five years	1,296.26	894.13
More than five years	236.33	122.61

The Group does not face a significant liquidity risk with regard to its lease liabilities as the current assets are sufficient to meet the obligations related to lease liabilities as and when they fall due.

The Group's significant leasing arrangements are in respect of leases of factory buildings, plant and machinery, leasehold land and vehicle and transit mixers. Rental contracts are typically made for periods ranging between 2 years to 10 years. The Group has applied short term lease exemption for leasing arrangements where the period of lease is less than 12 months.

Rental expense recorded for short term leases is ? 1,105.65 million for the year ended 31 March 2023 (31 March 2022: ? 99.03 million).

Textual information (7)

Disclosure of significant accounting policies [Text Block]

Corporate information
Hella Infra Market Private Limited, ('the Holding Company' or 'HIMPL' or 'Parent') (formerly known as Hella Infra Market Limited) having (CIN: U45309MH2016PTC283737). The Holding Company, its subsidiaries and associates (herein collectively referred to as 'the Group') are principally engaged in the business of buying, selling (on a wholesale cash and cash basis) importing, exporting, supplying, distributing, sorting of construction material goods, equipment, products including but not limited to chemicals, chemical compounds (organic and inorganic) in all forms, chemical product of any nature and kind whatsoever, by-products, joint product and providing various infrastructural support services and acting as agent/facilitator for contracting (i) staff on construction sites, (ii) consultants for construction, and (iii) project managers for all types of residential, industrial, commercial projects, infrastructural projects, integrated townships for residential and commercial purpose and service apartments and manufacturing, trading and supply of ready mix concrete and compound of similar nature.

The Holding Company is converted into private company with effect from 21 January 2021 and consequently, the name of Holding Company has changed from Hella Infra Market Limited to Hella Infra Market Private Limited. The registered office of the company is located at Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office, Wagle Estate, Thane, Maharashtra 400604.

These consolidated financial statements of the Holding Company for the year ended 31 March 2022, were approved by the Board of Directors on 30 September 2022.

Significant accounting policies

Basis of preparation

The consolidated financial statements of the Group have been prepared to comply in all material respects with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Companies (Indian Accounting Standards) Rules as amended from time to time notified under the Companies (Accounting Standards) Rules, 2015. The Group has uniformly applied the accounting policies for all the periods presented in these consolidated financial statements.

The consolidated financial statements for the year ended 31 March 2022 are the first consolidated financial statements which has been prepared in accordance with Ind AS. The consolidated financial statements upto and for the year ended 31 March 2021 were prepared in accordance with the accounting standard notified under Section 133 of the Act, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (Previous GAAP), which have been adjusted for the differences in the accounting principles adopted by the Group on transition to Ind AS.

As these are the Group's first consolidated financial statements prepared in accordance with Ind AS, the Group has applied, First-time Adoption Standard (Ind AS 101) of Indian Accounting Standards. An explanation of how the transition to Ind AS has affected the previously reported financial position, financial performance of the Group is provided in Note 56B. The Group's consolidated financial statements are reported in Indian Rupees, which is also the Group's functional currency, and all values are rounded to the nearest million (Rs.000,000), except when otherwise indicated.

The consolidated financial statements have been prepared on going concern basis in accordance with accounting principles generally accepted in India. Further, the consolidated financial statements have been prepared on historical cost convention except for certain financial assets and financial liabilities which are measured at fair values and employee benefit plans which are measured using actuarial valuation as explained in relevant accounting policy, on accrual basis of accounting.

The statement of cash flow has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

Principles of Consolidation

Subsidiaries

Subsidiaries are all entities over which the Holding Company has control. The Holding Company controls an entity when the Holding Company is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Holding Company. They are deconsolidated from the date that control ceases.

The Holding Company combines the financial statements of the parent and its subsidiaries line by line adding together like items of assets, liabilities, equity, income and expenses. Intercompany transactions, balances and unrealised gains on transactions between Group companies are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Holding Company.

Non-controlling interests in the profit/ (loss) for the year and equity of subsidiaries are shown separately in the consolidated statement of profit and loss, consolidated statement of changes in equity and consolidated balance sheet.

Equity method

Under the equity method of accounting, the investments are initially recognised at cost and adjusted thereafter to recognise the Holding

Company's share of the post-acquisition profits or losses of the investee in Statement of Profit and Loss, and the Holding Company's share of other comprehensive income of the investee in other comprehensive income. Dividends received or receivable from associate are recognised as a reduction in the carrying amount of the investment.

When the Holding Company's share of losses in an equity-accounted investment equals or exceeds its interest in the entity, including any other unsecured long-term receivables, the Holding Company does not recognise further losses, unless it has incurred obligations or made payments on behalf of the other entity.

Unrealised gains on transactions between the Holding Company and its associate are eliminated to the extent of the Holding Company's interest in these entities. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of equity accounted investees have been changed where necessary to ensure consistency with the policies adopted by the Group.

The carrying amount of equity accounted investments are tested for impairment in accordance with the policy described herein.

Business combination

The Group accounts for its business combinations under acquisition method of accounting. Acquisition related costs are recognised in Statement of Profit and Loss as incurred. The acquiree’s identifiable assets, liabilities and contingent liabilities that meet the condition for recognition are recognised at their fair values at the acquisition date.

Purchase consideration paid in excess of the fair value of net assets acquired is recognised as Goodwill in the consolidated financial statements. 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.

Goodwill on consolidation is allocated to cash generating units or group of cash generating units that are expected to benefit from the synergies of the acquisition. Goodwill arising on consolidation is not amortised, however, it is tested for impairment annually.

Operating cycle for current and non-current classification

All the assets and liabilities have been classified as current or non-current, wherever applicable, as per the operating cycle of the Group as per the guidance set out in Schedule III to the Companies Act, 2013.

An asset is treated as current when it is:
Expected to be realised 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 held primarily for the purpose of trading
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

Operating cycle for the business activities of the Group is based on the nature of products and the time between the acquisition of assets for sale and their realisation in cash and cash equivalents. The Group has ascertained its operating cycle as upto twelve months for the purpose of current and non-current classification of assets and liabilities.

Critical estimates and judgements

The estimates and judgements used in the preparation of the consolidated financial statements are continuously evaluated by the Group and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Group believes to be reasonable under the existing circumstances. Examples of such estimates include the useful lives of property, plant and equipment, provision for expected loss, valuation of deferred tax assets, future obligations in respect of retirement benefit plans etc. Differences between actual results and estimates are recognised in the period in which the results are known/materialised.

The said estimates are based on the facts and events, that existed as at the reporting date, or that occurred after that date but provide additional evidence about conditions existing as at the reporting date.

This note provides an overview of the areas that involved a higher degree of judgement or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed.

Estimates and assumptions are required in particular for:

Useful lives of property, plant and equipment and intangible asset

Property, plant and equipment and intangible assets represent a significant proportion of the asset base of the Group. The charge in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The useful lives and residual values of Group's assets are determined by the management at the time the asset is acquired and reviewed periodically, including at each reporting date.

Valuation of deferred tax assets

In assessing the realisability of deferred income tax assets, management considers whether some portion or all the deferred income tax assets will not be realized. The ultimate realization of deferred income tax assets is dependent upon the generation of future taxable income during the period in which the temporary differences become deductible. Management considers the scheduled reversals of deferred income tax liabilities, projected future taxable income, and tax planning strategies in making this assessment. Based on the level of historical taxable income and projections for future taxable income over the periods in which the deferred income tax assets are deductible, management believes that the Group will realise the benefits of those deductible differences. The amount of the deferred income tax assets considered realizable, however, could be reduced in the near term if estimates of future taxable income during the carry forward period are reduced.

Defined benefit obligation

The cost and present value of the gratuity obligation and compensated absences are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, attrition rate 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.

Impairment of financial assets

The impairment provision for financial assets disclosed are based on assumptions about risk of default and expected loss rates. The Group uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the Group's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

Impairment of non-financial assets

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. 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 risks specific to the asset.

In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

Leases

Ind AS 116 requires lessees to determine the lease term as the non-cancellable period of a lease adjusted with any option to extend or terminate the lease, if the use of such option is reasonably certain. The Group makes an assessment on the expected lease term on a lease-by-lease basis and thereby assesses whether it is reasonably certain that any options to extend or terminate the contract will be exercised. In evaluating the lease term, the Group considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset to the Group's operations taking into account the location of the underlying asset and the availability of suitable alternatives.

Provision

Provision is recognized when the Group has a present obligation 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. Provisions (excluding retirement obligations and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation as at the Balance Sheet date. These are reviewed at each balance sheet date adjusted to reflect the current best estimates.

Share based payment

Estimating fair value for share-based payment requires determination of the most appropriate valuation model. The estimate also requires determination of the most appropriate inputs to the valuation model including the expected life of the option, volatility and dividend yield and making assumptions about them.

Expected credit loss

The Group applies Expected Credit Losses ("ECL") model for measurement and recognition of loss allowance on Trade receivables.

In accordance with Ind AS 109 - Financial Instruments, the Group applies ECL model for measurement and recognition of impairment loss on the trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 115 - Revenue from Contracts with Customers.

For this purpose, the Group follows 'simplified approach' for recognition of impairment loss allowance on the trade receivable balances. The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance

based on lifetime ECLs at each reporting date, right from its initial recognition. As a practical expedient, the Group uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

In case of other assets, the Group determines if there has been a significant increase in credit risk of the financial asset since initial recognition. If the credit risk of such assets has not increased significantly, an amount equal to twelve months ECL is measured and recognised as loss allowance. However, if credit risk has increased significantly, an amount equal to lifetime ECL is measured and recognised as loss allowance.

Fair value of financial instruments

Management uses valuation techniques in measuring the fair value of financial instruments where active market quotes are not available. Details of the assumptions used are given in the notes regarding financial assets and liabilities. In applying the valuation techniques, management makes maximum use of market inputs and uses estimates and assumptions that are, as far as possible, consistent with observable data that market participants would use in pricing the instrument. Where applicable data is not observable, Management uses its best estimate about the assumptions that market participants would make. These estimates may vary from the actual prices that would be achieved in an arm’s length transaction at the reporting date.

Business combinations

The Group uses the acquisition method of accounting to account for business combinations. The acquisition date is the date on which control is transferred to the acquirer. Judgement is applied in determining the acquisition date, determining whether control is transferred from one party to another and whether acquisition constitute a business or asset acquisition. Control exists when the Group is exposed to, or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through power over the entity. In assessing control, potential voting rights are considered only if the rights are substantive.

Goodwill impairment

The Group estimates the value in use of the cash generating unit (CGU) based on the future cash flow after considering current economic condition and trends, estimated future operating results and anticipated future economic and regulatory conditions.

Goodwill is tested for impairment, relying on a number of factors including operating results, business plan and future cash flow. Calculating the future net cash flow expected to be generated to determine if impairment exists and to calculate the impairment involve significant assumptions, estimation and judgment. The estimated cash flow is prepared using internal forecast.

Property, plant and equipment (including depreciation)

Property, plant and equipment are stated at cost of acquisition inclusive of all attributable cost of bringing the assets to their working condition, net of GST credit, accumulated depreciation and accumulated impairment losses, if any.

Subsequent expenditure related to an item of tangible asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. The cost and related accumulated depreciation are eliminated from the consolidated financial statements, either on disposal or when retired from active use. Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of profit and loss when the asset is derecognised.

Depreciation on property, plant and equipment (except in case of factory buildings, furniture and fixtures and plant and machinery (concrete pump) where useful life is different than those prescribed in Schedule II are used which is based on technical assessment of the management. Land is not depreciated) is charged on the Written Down Value Method over their estimated useful lives as prescribed in Schedule II to the

Companies Act, 2013 after considering a scrap value of 5%. Depreciation is charged on pro-rata basis for assets purchased/sold during the year.

Class of Asset	Useful life by the Management
Concrete pump *	10
Factory building * #	7
Furniture and fixtures *	5

*For these class of assets, the management believes that the useful life as adopted best represents the period over which the management expects to use these assets.

#Factory building includes temporary structures and site construction cost, which is depreciated over lower of the estimated useful life and legal period (being the lease period in case of commercial plant and the contract period for dedicated plant).

The useful lives are reviewed by the management at each financial year-end and revised, if appropriate.

Leases

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

Group as a lessee

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

Right-of use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses and adjusted for any remeasurement of lease liabilities.

The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, deferred lease components of security deposits and lease payments made at or before the commencement date less any lease incentives received. Unless the Group is reasonably certain to obtain ownership of the leased asset at the end of the lease term, the recognised right-of-use assets are depreciated on a straight-line basis over the shorter of its estimated useful life and the lease term. Right-of use assets are subject to impairment.

Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating a lease, if the lease term reflects the Group exercising the option to terminate. The variable lease payments that do not depend on an index or a rate are recognised as expense in the period on which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Group uses the incremental borrowing rate at the lease commencement date if 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 in-substance fixed lease payments or a change in the assessment to purchase the underlying asset.

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Short-term leases and leases of low-value assets

The Group applies the short-term lease recognition exemption to its short-term leases (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 that are low value. Lease payments on short-term leases and leases of low-value assets are recognized as expense in statement of profit and loss.

Group as a lessor

At the inception of the leases, the Group classifies each of its leases as either an operating lease or a finance lease. The Group recognises lease payments received under operating lease as income over the lease term on a straight line basis.

Capital work- in- progress

Capital work-in-progress, representing expenditure incurred in respect of assets under development and not ready for their intended use, are carried at cost. Cost includes related acquisition expenses, construction cost, related borrowing cost and other direct expenditure.

Intangible assets

Identifiable intangible assets are recognised when it is probable that future economic benefits attributed to the asset will flow to the Group and the cost of the asset can be reliably measured.

Intangible asset comprises of software which is acquired separately and is measured on initial recognition at cost. Following initial recognition, intangible asset is carried at cost less accumulated amortization and accumulated impairment losses, if any. Costs incurred towards purchase of computer software are amortised using the straight-line method over a period based on management’s estimate of useful lives of such software being 5 years.

Intangible under development (IUD) comprises of direct cost, related incidental expenses and attributable borrowing cost, if any, on intangible assets which are not ready for their intended use. IUD usually pertain to a product development project which has reached a defined milestone according to an established project management model and its technological and economic feasibility is viable. Expenditure on research activities is recognised in statement of profit and loss as incurred. Intangible assets under development are subject to impairment testing at each reporting date and assessed for impairment and impairment loss, if any.

Goodwill

Goodwill on acquisitions of subsidiaries is not amortised but it is tested for impairment annually, or more frequently if events or changes in circumstances indicate that it might be impaired and is carried at cost less accumulated impairment losses. Gains and losses on the disposal of an entity include the carrying amount of goodwill relating to the entity sold.

Goodwill is allocated to cash-generating units for the purpose of impairment testing. The allocation is made to those cash-generating units or groups of cash-generating units that are expected to benefit from the business combination in which the goodwill arose. The units or groups of units are identified at the lowest level at which goodwill is monitored for internal management purposes.

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

In the case of financial assets, not recorded at Fair Value through Profit or Loss (FVPL), financial assets are recognised initially at fair value plus transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Group commits to purchase or sell the asset.

Subsequent measurement

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

Financial assets measured at amortised cost
A financial asset is subsequently measured at the amortised cost if both the following conditions are met:
The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

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 interest income in the Statement of Profit and Loss.
Equity investments

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Group decides to classify the same either as at FVTOCI or FVTPL. The Group makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.
If the Group decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to P&L, even on sale of investment. However, the Group may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L. The Group has classified its investments in mutual funds as Investments at FVTPL.

Derecognition

The Group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Group neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Group recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Group retains substantially all the risks and rewards of ownership of a transferred financial asset, the Group continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.
On de-recognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in the Statement of profit and loss.
Impairment of financial assets

The Group applies expected credit loss model for recognising impairment loss on financial assets measured at amortised cost

The Group follows 'simplified approach' for recognition of impairment loss allowance on trade receivables. The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date. As a practical expedient, the Group uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historically observed default rates are updated and changes in the forward-looking estimates are analysed.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as expenses in the Statement of Profit and Loss ('P&L'). This amount is reflected under the head 'other expenses' in the P&L.

Equity instruments and financial liabilities

Financial liabilities and equity instruments issued by the Group are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of the Group after deducting all of its liabilities. Equity instruments which are issued for cash are recorded at the proceeds received, net of direct issue costs. Equity instruments which are issued for consideration other than cash are recorded at fair value of the equity instrument.

Financial liabilities

Initial recognition and measurement

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

Subsequent measurement

All financial liabilities except derivatives are subsequently measured at amortised cost using the effective interest rate method.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

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.

Compound financial instruments

Convertible instruments are separated into liability and equity components based on the terms of the contract. On issuance of the said

instruments, the liability component is arrived by discounting the gross sum (including redemption premium, if any) at a market rate for an equivalent non-convertible instrument. This amount is classified as a financial liability measured at amortised cost until it is extinguished on conversion or redemption. The remainder of the proceeds is recognised as equity component of compound financial instrument. This is recognised and included in shareholders' equity, net of income tax effects, and not subsequently re-measured.

Impairment of non-financial assets

Goodwill and intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

Cash and cash equivalents

Cash and cash equivalents comprise the net amount of short-term, highly liquid investments that are readily convertible to known amounts of cash (short-term deposits with an original maturity of three months or less) and are subject to an insignificant risk of change in value, cheques on hand and balances with banks. They are held for the purposes of meeting short-term cash commitments (rather than for investment or other purposes).

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short- term deposits, as defined above.

Inventories

Inventories are valued as follows:

Raw materials and stores and spares are valued at lower of cost or net realisable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost.

Cost of raw materials and stores and spares is determined on a weighted average basis.

Finished goods and traded goods are valued at lower of cost or net realisable value. Cost includes direct materials and labour and a proportion of manufacturing overheads based on normal operating capacity. Cost of finished goods is determined on a weighted average basis.

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

Borrowings and other financial liabilities

Borrowings and other financial liabilities are initially recognised at fair value (net of transaction costs incurred). Difference between the fair value and the transaction proceeds on initial recognition is recognised as an asset / liability based on the underlying reason for the difference.

Subsequently all financial liabilities are measured at amortised cost using the effective interest rate method.

Borrowings are derecognised from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in statement of profit and loss. The gain / loss is recognised in other equity in case of transaction with shareholders.

Borrowing costs

Borrowing costs attributable to the acquisition or construction of qualifying assets, as defined in Indian Accounting Standard 23 "Borrowing Costs", are capitalized as part of the cost of the asset up to the date when the asset is ready for its intended use. Other borrowing costs are expensed as incurred.

Revenue recognition

Sale of goods

Revenue from the sale of the Group's products is recognised when delivery has taken place and control of the goods has been transferred to the customer, and when there are no longer any unfulfilled obligations. The customer obtains control of the goods when the significant risks and rewards of products sold are transferred to the customer, being at the point the goods are delivered to and accepted by the customer, according to the specific delivery terms that have been agreed with the customer. Revenue is measured at fair value of the consideration received or receivable, after deduction of any discounts, price concessions, volume rebates and any taxes or duties collected on behalf of the government such as goods and services tax, etc. Experience is used to estimate the provision for such discounts, price concessions and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur. No element of financing is deemed present as the sales are made with credit terms largely ranging between 30 days and 120 days depending on the specific terms agreed to with the customer concerned, which is consistent with market practice.

Rendering of services

Income from services rendered is recognised based on agreements/arrangements with the customers over the period of time as and when services are performed.

Accrued revenue are classified as Unbilled receivables (only act of invoicing is pending) when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms and is accordingly classified under ‘other financial assets’. Unearned (“contract liability”) is recognised when there are billings in excess of revenues.

Processing charges

Income from processing charges is recognised as the underlying services are performed.

Interest income

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Group and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset’s net carrying amount on initial recognition.

Employee Benefits

Short term employee benefits

Short-term employee benefits such as salaries, wages, performance incentives etc. are recognised as expenses at the undiscounted amounts in the statement of profit and loss of the period in which the related service is rendered. Expenses on non-accumulating compensated absences is recognised in the period in which the absences occur.

Post-employment benefits

Defined contribution plan

A defined contribution plan is a post-employment benefit plan under which the Group pays specified contributions to a separate entity / authority. The Group makes specified monthly contributions towards Provident Fund and Pension Scheme. The Group’s contribution is recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

Defined benefit plan

The Group’s gratuity benefit scheme is a defined benefit plan which is funded with the Life Insurance Corporation of India (LIC). The Group’s obligation in respect of the gratuity benefit scheme is calculated by estimating the amount of future benefit that employees have earned in return for their services in the current and prior periods recognised as a liability at the present value of the defined benefit obligations at the balance sheet date based on an actuarial valuation carried out by an independent actuary using the Projected Unit Credit Method. The discount rates used for determining the present value of the obligations under the defined benefit plan are based on the market yields on government bonds as at the balance sheet date. The fair value of the plan assets administered by the LIC, is reduced from the gross obligation under the defined benefit plan, to recognise the obligation on a net basis.
Remeasurement of the net defined benefit liability, which comprise actuarial gains and losses and the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognized immediately in other comprehensive income (OCI).

Compensated absences

Accumulated leave which is expected to be utilised within next twelve months, is treated as short-term employee benefit. The leave entitlement obligation that is considered long term in nature, is measured based on an actuarial valuation using the Projected Unit Credit Method, on similar lines as gratuity. Short term leave benefit is measured on an undiscounted basis on the same lines as other Short-term employee benefits. The leave entitlement obligation is an unfunded benefit at present.

Share based payment

An employee of the Group is entitled to remuneration in the form of equity settled instruments, for rendering services over a defined vesting period. Equity instruments granted are measured by reference to the fair value of the instrument at the date of grant. The fair value determined at the grant date is expensed over the vesting period of the respective tranches of such grants. The stock compensation expense is determined based on the Group’s estimate of equity instruments that will eventually vest using fair value in accordance with Ind AS 102, Share based payment.

The total expense is recognised over the vesting period, which is the period over which all of the vesting conditions are to be satisfied. At the end of each period, the entity revises its estimates of the number of options that are expected to vest based on the service conditions. It

recognises the impact of the revision to original estimates, if any, in Consolidated Statement of Profit and Loss, with a corresponding adjustment to equity

Provisions, contingent liabilities and contingent assets

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses, except on long term contracts, if applicable.

Contingent liabilities are disclosed in respect of possible obligations that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

Contingent assets are not recognised in the financial statement. However, it is disclosed only when inflow of economic benefits is probable.

Current and deferred tax

The income tax expense or credit for the period is the tax payable on the current period’s taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to deductible and taxable temporary differences.

Deferred income tax is provided using the balance sheet approach on deductible and taxable temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Deferred tax assets are recognised for all deductible temporary differences, unused tax losses and carry forward unused tax credits only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets include Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, to the extent it would be available for set off against future current income tax liability. Accordingly, MAT is recognised as deferred tax asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with the asset will be realised.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the Group has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Current and deferred tax is recognised in statement of profit and loss, except to the extent that it relates to items recognised in other comprehensive income (OCI) or directly in equity. In this case, the tax is also recognised in OCI or directly in equity, respectively.

Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss (excluding OCI) for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a right issue, share split and reserve share splits (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss (excluding OCI) for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

Cash flow statement

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments and item of income or expenses associated with investing or financing cash flows. Cash flow from operating, investing and financing activities are segregated.

Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker i.e. Board of Directors who assesses the financial performance and position of the Group and makes strategic decisions. Refer note 48 for segment information presented.

Transactions in foreign currency

Foreign currency transactions are recorded at exchange rates prevailing on the date of the transaction. Foreign currency denominated monetary assets and liabilities are retranslated at the exchange rate prevailing on the balance sheet date and exchange gains and losses arising on settlement and restatement are recognised in the statement of profit and loss. Non-monetary assets and liabilities that are

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

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	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in acounting estimates during the year	No	No

[400600] Notes - Property, plant and equipment

Disclosure of detailed information about property, plant and equipment [Table] **..(1)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	4,328.05	1,025.2		4,328.05
Acquisitions through business combinations, property, plant and equipment	0	964.04		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,013.71	-127.94		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-1,013.71	-127.94		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	-86.52	-0.92		-86.52
Total increase (decrease) through transfers and other changes, property, plant and equipment	-86.52	-0.92		-86.52
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-18.2	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	-18.2	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	3,246.02	1,860.38		4,241.53
Property, plant and equipment at end of period	5,175.28	1,929.26	68.88	6,315.2

Disclosure of detailed information about property, plant and equipment [Table] **..(2)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,025.2			
Acquisitions through business combinations, property, plant and equipment	964.04			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1,013.71	127.94
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			1,013.71	127.94
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	-0.92		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.92		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		18.2	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		18.2	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	1,988.32		995.51	127.94
Property, plant and equipment at end of period	2,073.67	85.35	1,139.92	144.41

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]**	**Land [Member]**		
Sub classes of property, plant and equipment [Axis]	**Owned and leased assets [Member]**	**Owned assets [Member]**		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Accumulated depreciation and impairment [Member]**	**Carrying amount [Member]**		
	31/03/2021	**01/04/2022 to 31/03/2023**	**01/04/2021 to 31/03/2022**	**31/03/2021**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		64.6	0	
Acquisitions through business combinations, property, plant and equipment		0	74.38	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	

Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		64.6	74.38	
Property, plant and equipment at end of period	16.47	138.98	74.38	0

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]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	64.6	0		
Acquisitions through business combinations, property, plant and equipment	0	74.38		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	64.6	74.38		0
Property, plant and equipment at end of period	138.98	74.38	0	0

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]	Land [Member]		Buildings [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			587.24	73.64
Acquisitions through business combinations, property, plant and equipment			0	236.61
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-150.28	-30.34
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0		-150.28	-30.34
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		-16.58	-0.22
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		-16.58	-0.22
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		-16.13	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		-16.13	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0		436.51	279.69
Property, plant and equipment at end of period	0	0	721.11	284.6

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]	**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 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		587.24	73.64	
Acquisitions through business combinations, property, plant and equipment		0	236.61	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		-16.58	-0.22	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-16.58	-0.22	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		570.66	310.03	
Property, plant and equipment at end of period	4.91	886.1	315.44	5.41

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]**			**Office building [Member]**
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**			**Owned assets [Member]**
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Accumulated depreciation and impairment [Member]**			**Carrying amount [Member]**
	01/04/2022 to 31/03/2023	**01/04/2021 to 31/03/2022**	**31/03/2021**	**01/04/2022 to 31/03/2023**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				587.24
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	150.28	30.34		-150.28
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	150.28	30.34		-150.28
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		-16.58
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		-16.58
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	16.13	0		-16.13
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	16.13	0		-16.13
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	134.15	30.34		436.51
Property, plant and equipment at end of period	164.99	30.84	0.5	721.11

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]	Office building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	73.64		587.24	73.64
Acquisitions through business combinations, property, plant and equipment	236.61		0	236.61
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-30.34			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-30.34			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	-0.22		-16.58	-0.22
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.22		-16.58	-0.22
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	279.69		570.66	310.03
Property, plant and equipment at end of period	284.6	4.91	886.1	315.44

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]	**Office building [Member]**			
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Gross carrying amount [Member]**	**Accumulated depreciation and impairment [Member]**		
	31/03/2021	**01/04/2022 to 31/03/2023**	**01/04/2021 to 31/03/2022**	**31/03/2021**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		150.28	30.34	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		150.28	30.34	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		16.13	0	
Total disposals and retirements, property, plant and equipment		16.13	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		134.15	30.34	
Property, plant and equipment at end of period	5.41	164.99	30.84	0.5

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]	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 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	839.89	301.7		839.89
Acquisitions through business combinations, property, plant and equipment	0	527.76		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-126.74	-23.91		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-126.74	-23.91		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	-67.73	-0.08		-67.73
Total increase (decrease) through transfers and other changes, property, plant and equipment	-67.73	-0.08		-67.73
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-1.74	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	-1.74	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	647.16	805.47		772.16
Property, plant and equipment at end of period	1,461.51	814.35	8.88	1,612.21

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]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	301.7			
Acquisitions through business combinations, property, plant and equipment	527.76			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			126.74	23.91
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			126.74	23.91
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	-0.08		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.08		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		1.74	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		1.74	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	829.38		125	23.91
Property, plant and equipment at end of period	840.05	10.67	150.7	25.7

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]	Plant and equipment [Member]	Other plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		839.89	301.7	
Acquisitions through business combinations, property, plant and equipment		0	527.76	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-126.74	-23.91	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-126.74	-23.91	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		-67.73	-0.08	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-67.73	-0.08	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		-1.74	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		-1.74	0	

Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		647.16	805.47	
Property, plant and equipment at end of period	1.79	1,461.51	814.35	8.88

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]	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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	839.89	301.7		
Acquisitions through business combinations, property, plant and equipment	0	527.76		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				126.74
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				126.74
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	-67.73	-0.08		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-67.73	-0.08		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		1.74
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		1.74
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	772.16	829.38		125
Property, plant and equipment at end of period	1,612.21	840.05	10.67	150.7

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]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			57.35	22.86
Acquisitions through business combinations, property, plant and equipment			0	24.96
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	23.91		-17.58	-4.37
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	23.91		-17.58	-4.37
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		-0.77	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		-0.77	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		-0.08	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		-0.08	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	23.91		39.08	43.45
Property, plant and equipment at end of period	25.7	1.79	86.19	47.11

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]	**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 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		57.35	22.86	
Acquisitions through business combinations, property, plant and equipment		0	24.96	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		-0.77	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-0.77	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		56.58	47.82	
Property, plant and equipment at end of period	3.66	108.69	52.11	4.29

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]	Furniture and fixtures [Member]			Vehicles [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				48.55
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	17.58	4.37		-51.81
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	17.58	4.37		-51.81
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		-1.44
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		-1.44
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.08	0		-0.25
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	0.08	0		-0.25
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	17.5	4.37		-4.45
Property, plant and equipment at end of period	22.5	5	0.63	306.3

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]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	284.94		48.55	284.94
Acquisitions through business combinations, property, plant and equipment	29.23		0	29.23
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-15.59			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-15.59			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	-0.02		-1.44	-0.02
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.02		-1.44	-0.02
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	298.56		47.11	314.15
Property, plant and equipment at end of period	310.75	12.19	375.04	327.93

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]	**Vehicles [Member]**			
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Gross carrying amount [Member]**	**Accumulated depreciation and impairment [Member]**		
	31/03/2021	**01/04/2022 to 31/03/2023**	**01/04/2021 to 31/03/2022**	**31/03/2021**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		51.81	15.59	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		51.81	15.59	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.25	0	
Total disposals and retirements, property, plant and equipment		0.25	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		51.56	15.59	
Property, plant and equipment at end of period	13.78	68.74	17.18	1.59

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]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	48.55	284.94		48.55
Acquisitions through business combinations, property, plant and equipment	0	29.23		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-51.81	-15.59		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-51.81	-15.59		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	-1.44	-0.02		-1.44
Total increase (decrease) through transfers and other changes, property, plant and equipment	-1.44	-0.02		-1.44
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-0.25	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	-0.25	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	-4.45	298.56		47.11
Property, plant and equipment at end of period	306.3	310.75	12.19	375.04

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]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	284.94			
Acquisitions through business combinations, property, plant and equipment	29.23			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			51.81	15.59
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			51.81	15.59
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	-0.02		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.02		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0.25	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		0.25	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	314.15		51.56	15.59
Property, plant and equipment at end of period	327.93	13.78	68.74	17.18

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]	**Motor vehicles [Member]**	**Office equipment [Member]**		
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**	**Owned assets [Member]**		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Accumulated depreciation and impairment [Member]**	**Carrying amount [Member]**		
	31/03/2021	**01/04/2022 to 31/03/2023**	**01/04/2021 to 31/03/2022**	**31/03/2021**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		164.93	76.45	
Acquisitions through business combinations, property, plant and equipment		0	3.51	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-65.99	-13.72	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-65.99	-13.72	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		98.94	66.24	
Property, plant and equipment at end of period	1.59	176.26	77.32	11.08

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]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	164.93	76.45		
Acquisitions through business combinations, property, plant and equipment	0	3.51		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				65.99
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				65.99
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	164.93	79.96		65.99
Property, plant and equipment at end of period	259.51	94.58	14.62	83.25

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]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			70.7	75.81
Acquisitions through business combinations, property, plant and equipment			0	9.09
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	13.72		-67.67	-25.3
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	13.72		-67.67	-25.3
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	13.72		3.03	59.6
Property, plant and equipment at end of period	17.26	3.54	74.71	71.68

Disclosure of detailed information about property, plant and equipment [Table] **..(24)**

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

Classes of property, plant and equipment [Axis]	**Computer equipments [Member]**			
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 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		70.7	75.81	
Acquisitions through business combinations, property, plant and equipment		0	9.09	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		70.7	84.9	
Property, plant and equipment at end of period	12.08	174.87	104.17	19.27

Disclosure of detailed information about property, plant and equipment [Table] **..(25)**

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			Leasehold improvements [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				2,437.39
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	67.67	25.3		-523.01
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	67.67	25.3		-523.01
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	67.67	25.3		1,914.38
Property, plant and equipment at end of period	100.16	32.49	7.19	2,088.59

Disclosure of detailed information about property, plant and equipment [Table] **..(26)**

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	170.6		2,437.39	170.6
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-12.47			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-12.47			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	158.13		2,437.39	170.6
Property, plant and equipment at end of period	174.21	16.08	2,625.3	187.91

Disclosure of detailed information about property, plant and equipment [Table] **..(27)**

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

Classes of property, plant and equipment [Axis]	**Leasehold improvements [Member]**			
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Gross carrying amount [Member]**	**Accumulated depreciation and impairment [Member]**		
	31/03/2021	**01/04/2022 to 31/03/2023**	**01/04/2021 to 31/03/2022**	**31/03/2021**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		523.01	12.47	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		523.01	12.47	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		523.01	12.47	
Property, plant and equipment at end of period	17.31	536.71	13.7	1.23

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]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	57.4	19.2		57.4
Acquisitions through business combinations, property, plant and equipment	0	58.5		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-10.63	-2.24		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-10.63	-2.24		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	-0.6		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	-0.6		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	46.77	74.86		57.4
Property, plant and equipment at end of period	121.63	74.86	0	134.5

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]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	19.2			
Acquisitions through business combinations, property, plant and equipment	58.5			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			10.63	2.24
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			10.63	2.24
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	-0.6		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.6		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	77.1		10.63	2.24
Property, plant and equipment at end of period	77.1	0	12.87	2.24

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]	**Other property, plant and equipment [Member]**	**Other property, plant and equipment, others [Member]**		
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**	**Owned assets [Member]**		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Accumulated depreciation and impairment [Member]**	**Carrying amount [Member]**		
	31/03/2021	**01/04/2022 to 31/03/2023**	**01/04/2021 to 31/03/2022**	**31/03/2021**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Electrical installations	Electrical Installations	
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		57.4	19.2	
Acquisitions through business combinations, property, plant and equipment		0	58.5	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-10.63	-2.24	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-10.63	-2.24	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	-0.6	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	-0.6	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	

Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		46.77	74.86	
Property, plant and equipment at end of period	0	121.63	74.86	0

Disclosure of detailed information about property, plant and equipment [Table] **..(31)**

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electrical installations	Electrical Installations		Electrical installations
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	57.4	19.2		
Acquisitions through business combinations, property, plant and equipment	0	58.5		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				10.63
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				10.63
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	-0.6		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	-0.6		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	57.4	77.1		10.63
Property, plant and equipment at end of period	134.5	77.1	0	12.87

Disclosure of detailed information about property, plant and equipment [Table] **..(32)**

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

Classes of property, plant and equipment [Axis]	**Other property, plant and equipment, others [Member]**	
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Accumulated depreciation and impairment [Member]**	
	01/04/2021 to 31/03/2022	**31/03/2021**
Disclosure of detailed information about property, plant and equipment [Abstract]		
Disclosure of detailed information about property, plant and equipment [Line items]		
Nature of other property plant and equipment others	Electrical Installations	
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	2.24	
Depreciation recognised as part of cost of other assets	0	
Total Depreciation property plant and equipment	2.24	
Impairment loss recognised in profit or loss, property, plant and equipment	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]		
Increase (decrease) through other changes, property, plant and equipment	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	
Disposals and retirements, property, plant and equipment [Abstract]		
Disposals, property, plant and equipment	0	
Total disposals and retirements, property, plant and equipment	0	
Decrease through classified as held for sale, property, plant and equipment	0	
Decrease through loss of control of subsidiary, property, plant and equipment	0	
Total increase (decrease) in property, plant and equipment	2.24	
Property, plant and equipment at end of period	2.24	0

Disclosure of additional information about property plant and equipment [Table] **..(1)**

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

Classes of property, plant and equipment [Axis]	**Property, plant and equipment [Member]**		**Land [Member]**	
Sub classes of property, plant and equipment [Axis]	**Owned and leased assets [Member]**		**Owned assets [Member]**	
	01/04/2022 to 31/03/2023	**01/04/2021 to 31/03/2022**	**01/04/2022 to 31/03/2023**	**01/04/2021 to 31/03/2022**
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment			NA	NA
Useful lives or depreciation rates, property, plant and equipment			NA	NA
Whether property, plant and equipment are stated at revalued amount			No	No

Disclosure of additional information about property plant and equipment [Table] ..(2)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]		Office building [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment			WDV	WDV
Useful lives or depreciation rates, property, plant and equipment			AS per Accounting Policies	AS per Accounting Policies
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]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment			WDV	WDV
Useful lives or depreciation rates, property, plant and equipment			AS per Accounting Policies	AS per Accounting Policies
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]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV		
Useful lives or depreciation rates, property, plant and equipment	AS per Accounting Policies	AS per Accounting Policies		
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]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	AS per Accounting Policies	AS per Accounting Policies	AS per Accounting Policies	AS per Accounting Policies
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]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	AS per Accounting Policies	AS per Accounting Policies
Whether property, plant and equipment are stated at revalued amount	No	No

[612100] Notes - Impairment of assets

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

	01/04/2022 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]		
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

[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 reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill				5,049.88
Total increase (decrease) in goodwill			0	5,049.88
Goodwill at end of period	5,056.1	5,056.1	5,056.1	5,056.1

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]	
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of reconciliation of changes in goodwill [Abstract]			
Disclosure of reconciliation of changes in goodwill [Line items]			
Changes in goodwill [Abstract]			
Total increase (decrease) in goodwill		0	0
Goodwill at end of period	6.22	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]		
Changes in goodwill [Abstract]		
Goodwill at end of period	5,056.1	5,056.1

[400900] Notes - Other intangible assets

Disclosure of additional information about other intangible assets [Table] **..(1)**

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

Classes of other intangible assets [Axis]	Brands [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		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 additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	WDV	WDV	WDV	WDV
Useful lives or amortisation rates, other intangible assets	AS per Accounting Policies	AS per Accounting Policies	AS per Accounting Policies	AS per Accounting Policies
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of detailed information about other intangible assets [Table] **..(1)**

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	996.83	27.29		996.83
Acquisitions through business combinations	0	828.37		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-235.02	-31.93		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	761.81	823.73		996.83
Other intangible assets at end of period	(A) 1,590.1	828.29	4.56	1,858.84

Footnotes

(A)

6 Intangible assets

Particulars	Brand	Computer software	Trademark	Total
Gross block				
Balance as at 1 April 2021	-	6.35	-	6.35
Business acquisition	823.30	5.07	-	828.37
Additions	-	27.29	-	27.29
Disposals	-	-	-	-
Balance as at 31 March 2022	823.30	38.71	-	862.01
Business acquisition				-
Additions	-	992.43	4.40	996.83
Disposals	-	-	-	-
Balance as at 31 March 2023	823.30	1,031.14	4.40	1,858.84
Accumulated amortisation				
Balance as at 1 April 2021	-	1.79	-	1.79
Amortisation charge	22.77	9.16	-	31.93
Reversal on disposal	-	-	-	-
Balance as at 31 March 2022	22.77	10.95	-	33.72
Amortisation charge	80.01	154.69	0.32	235.02
Reversal on disposal	-	-	-	-

Balance as at 31 March 2023	102.78	165.64	0.32		268.74
Net block					
Balance as at 31 March 2022	800.53	27.76		-	828.29
Balance as at 31 March 2023	720.52	865.50	4.08		1,590.10

6.1 Intangible assets under development

Particulars	Amount
Gross block	
Balance as at 1 April 2021	128.76
Additions	295.24
Capitalised	-
Balance as at 31 March 2022	424.00
Additions	560.23
Capitalised	(984.23)
Balance as at 31 March 2023	-

Intangible assets under development includes salaries, bonus and share based payment expenses related to development of platform for providing online service to the customers.

Ageing of intangible assets under development:

	Amount in

intangible assets under development for a period of

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Project in progress	-	-	-	-	-
Projects temporarily suspended -	-	-	-	-	
Balance as at 31 March 2023	-	-	-	-	-
Project in progress	295.24	100.88	27.88	-	424.00
Projects temporarily suspended -	-	-	-	-	
Balance as at 31 March 2022	295.24	100.88	27.88	-	424.00

As at 31 March 2023 and 31 March 2022, there were no projects, the completion of which was overdue or exceeded cost compared to original plan.

Disclosure of detailed information about other intangible assets [Table] **..(2)**

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	27.29			
Acquisitions through business combinations	828.37			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			235.02	31.93
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	855.66		235.02	31.93
Other intangible assets at end of period	862.01	6.35	268.74	33.72

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 intangible assets [Member]**		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	**Accumulated amortization and impairment [Member]**	**Carrying amount [Member]**		
	31/03/2021	**01/04/2022 to 31/03/2023**	**01/04/2021 to 31/03/2022**	**31/03/2021**
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		4.4	0	
Acquisitions through business combinations		0	823.3	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-80.33	-22.77	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-75.93	800.53	
Other intangible assets at end of period	1.79	724.6	800.53	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 intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	4.4	0		
Acquisitions through business combinations	0	823.3		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				80.33
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	4.4	823.3		80.33
Other intangible assets at end of period	827.7	823.3	0	103.1

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]		Brands [Member]	
Sub classes of other intangible assets [Axis]	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 detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	823.3
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	22.77		-80.01	-22.77
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	22.77		-80.01	800.53
Other intangible assets at end of period	22.77	0	720.52	800.53

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 [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 detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	823.3	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	823.3	
Other intangible assets at end of period	0	823.3	823.3	0

Disclosure of detailed information about other intangible assets [Table] **..(7)**

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

Classes of other intangible assets [Axis]	Brands [Member]			Trade marks [Member]
Sub classes of other intangible assets [Axis]	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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				4.4
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	80.01	22.77		-0.32
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements				0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	80.01	22.77		4.08
Other intangible assets at end of period	102.78	22.77	0	4.08

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 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 detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		4.4	0
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	0			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		4.4	0
Other intangible assets at end of period	0	0	4.4	0

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 intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		0.32	0	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0.32	0	
Other intangible assets at end of period	0	0.32	0	0

Disclosure of detailed information about other intangible assets [Table] **..(10)**

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	992.43	27.29		992.43
Acquisitions through business combinations	0	5.07		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-154.69	-9.16		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	837.74	23.2		992.43
Other intangible assets at end of period	865.5	27.76	4.56	1,031.14

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]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	27.29			
Acquisitions through business combinations	5.07			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			154.69	9.16
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	32.36		154.69	9.16
Other intangible assets at end of period	38.71	6.35	165.64	10.95

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]	**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]	**Accumulated amortization and impairment [Member]**
	31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]	
Disclosure of detailed information about other intangible assets [Line items]	
Reconciliation of changes in other intangible assets [Abstract]	
Other intangible assets at end of period	1.79

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	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

[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 fair value, class [Member]**		**Other financial assets at fair value class [Member]**	
Categories of financial assets [Axis]	**Financial assets at fair value through profit or loss, category [Member]**		**Financial assets at fair value through profit or loss, category [Member]**	
	01/04/2022 to 31/03/2023	**01/04/2021 to 31/03/2022**	**01/04/2022 to 31/03/2023**	**01/04/2021 to 31/03/2022**
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at fair value class				

Disclosure of financial assets [Table] **..(2)**

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	0	0
Financial assets, at fair value	0	0
Description of other financial assets at fair value class	NIL	NIL

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 at fair value through profit or loss, category [Member]		Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	0	0	0	0
Financial liabilities, at fair value	0	0	0	0

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 financial instruments [TextBlock]		
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

[611300] Notes - Regulatory deferral accounts

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

[400400] Notes - Non-current investments

Details of non-current investments [Table] **..(1)**

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

Classification of non-current investments [Axis]	1		2	
	01/04/2022 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	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Investment in equity shares of associate - accounted under the equity method (fully paid up)	Investment in equity shares of associate - accounted under the equity method (fully paid up)	Investment in warrants of associate - measured at cost (Partly paid-up)	Investment in debentures of associate - measured at fair value through profit and loss (fully paid up)
Non-current investments	2,071.91	2,151.82	187.5	557.82
Name of body corporate in whom investment has been made	Shalimar Paints Limited	Shalimar Paints Limited	Shalimar Paints Limited	Shalimar Paints Limited
Number of shares of non-current investment made in body corporate	[shares] 1,80,45,745	[shares] 1,79,77,745	[shares] 57,47,126	[shares] 30,55,556

Details of non-current investments [Table] **..(2)**

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

Classification of non-current investments [Axis]	3	4
	01/04/2022 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
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	Investment in debentures of associate - measured at fair value through profit and loss (fully paid up)	Investment in series seed preference shares - measured at fair value through profit and loss
Non-current investments	558.86	100.8
Name of body corporate in whom investment has been made	Shalimar Paints Limited	Brik Construction Tech Pte. Ltd.
Number of shares of non-current investment made in body corporate	[shares] 30,55,556	[shares] 50,667

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

	31/03/2023	31/03/2022
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	2,071.91	2,151.82
Market value of quoted non-current investments	2,463.24	2,107.53
Aggregate amount of unquoted non-current investments	847.16	557.82
Aggregate provision for diminution in value of non-current investments	0	0

[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
Current investments [Abstract]			
Disclosure of details of current investments [Abstract]			
Details of current investments [Line items]			
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments	Current investments
Nature of current investments	Investment in mutual funds (quoted) Include 75.00 million (31 March 2022: 75.00 million) under lien with banks and financial institutions.	Investment in mutual funds (quoted)	Investment in debentures (unquoted)
Current investments	122.23	121.95	308.64
Basis of valuation of current investments	NA	NA	NA
Name of body corporate in whom investment has been made	NA	NA	NA
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0

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

	31/03/2023	31/03/2022
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	122.23	121.95
Market value of quoted current investments	122.23	121.95
Aggregate amount of unquoted current investments	308.64	0
Aggregate provision for diminution in value of current investments	0	0

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

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

	01/04/2022 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	4,051.29	-16,427.66
Net cash flows from (used in) operating activities	4,051.29	-16,427.66
Net cash flows from (used in) investing activities, continuing operations	-6,993.49	-11,906.99
Net cash flows from (used in) investing activities	-6,993.49	-11,906.99
Net cash flows from (used in) financing activities, continuing operations	4,719.77	26,686.77
Net cash flows from (used in) financing activities	4,719.77	26,686.77

[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 classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity shares of Rs 10 each
Number of shares authorised	[shares] 50,00,000	[shares] 50,00,000		[shares] 50,00,000
Value of shares authorised	50	50		50
Number of shares issued	[shares] 3,54,000	[shares] 3,54,000		[shares] 3,54,000
Value of shares issued	3.54	3.54		3.54
Number of shares subscribed and fully paid	[shares] 3,53,901	[shares] 3,53,901		[shares] 3,53,901
Value of shares subscribed and fully paid	3.54	3.54		3.54
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] 3,53,901	[shares] 3,53,901		[shares] 3,53,901
Total value of shares subscribed	3.54	3.54		3.54
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 3,53,901	[shares] 3,53,901		[shares] 3,53,901
Value of shares called	3.54	3.54		3.54
Value of shares paid-up	3.54	3.54		3.54
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 2,500		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 2,500		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0

Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 2,500		[shares] 0
Number of shares outstanding at end of period	[shares] 3,53,901	[shares] 3,53,901	[shares] 3,51,401	[shares] 3,53,901
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0.03		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0.03		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0.03		0
Equity share capital at end of period	(A) 3.54	(B) 3.54	3.51	3.54
Rights preferences and restrictions attaching to class of share capital				0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment				0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0

Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]				00
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Terms and conditions of shares pending allotment				0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment				0
Over due period for which application money is pending prior to allotment of shares				0
Reason for over due period for which application money is pending prior to allotment of shares				0
Type of share				Equity shares of Rs 10 each

(A)

20 Equity share capital

	As at 31 March 2023		As at 31 March 2022	
	Number	Amount	Number	Am
(a) Authorised share capital				
Equity shares of ? 10 each	5,000,000	50.00	5,000,000	
0.01% Preference shares of ? 10 each	200,000	2.00	200,000	
0.01% Preference shares of ? 30 each	1,600,000	48.00	1,600,000	
Total	6,800,000	100.00	6,800,000	
(b) Issued, subscribed and fully paid up				

Equity share capital								
Equity shares of ? 10 each fully paid-up					353,901	3.54	353,901	
					353,901	3.54	353,901	
Preference share capital								
Instruments entirely equity in nature								
0.01% Seed Compulsorily Convertible Preference Shares ("CCPS") of ? 10 each (fully paid up)	112,623		1.13	112,623	1.13			
0.01% Series A CCPS of ? 30 each (fully paid up)				167,462	5.02	167,462	5.02	
0.01% Series B CCPS of ? 30 each (fully paid up)				89,431	2.68	89,431	2.68	
0.01% Series C CCPS of ? 30 each (fully paid up)				89,115	2.67	89,115	2.67	
0.01% Series A1 Optionally Convertible Redeemable Preference Shares ("OCRPS") of ? 30 each (partly paid up)	4,414	*		4,414	*			
0.01% Series A1 CCPS of ? 30 each (partly paid up)			5,885		0.01	5,885	0.01	
0.01% Series B1 OCRPS of ? 30 each (partly paid up)			1,271		*	1,271	*	

0.01% Series C1 CCPS of ? 30 each (partly paid up)		918	*		918	*
0.01% Series C2 CCPS of ? 30 each (partly paid up)	1,347		*		1,347	*
0.01% Series C1 OCRPS of ? 30 each (partly paid up)		490	*		490	*
0.01% Series D CCPS of ? 30 each (fully paid up)			54,304	1.63	48,790	1.46
0.01% Series D1 CCPS of ? 30 each (partly paid up)		523	*		523	*
0.01% Series D2 CCPS of ? 30 each (partly paid up)		183	*		183	*
0.01% Series D3 CCPS of ? 30 each (partly paid up)		393	*		393	*
0.01% Series D4 CCPS of ? 30 each (partly paid up)		524	*		524	*
				528,883	13.16	523,369

* Denotes amount below ? 5,000

i) Reconciliation of equity shares outstanding at the beginning and at the end of the year

	As at 31 March 2023	As at 31 March 2022

Equity share capital		Number	Amount	Number	Am
At the beginning of the year		353,901	3.54	351,401	
Add: Additions during the year [Refer note 20 (q)]	-	-	2,500	0.03	
Outstanding at the end of the year		353,901	3.54	353,901	

ii) Reconciliation of preference shares (Instruments entirely equity in nature) outstanding at the beginning and at the end of the year

	As at 31 March 2023		As at 31 March 2022	
	Number	Amount	Number	Am
0.01% CCPS (Series Seed CCPS)				
Balance at the beginning of the year	112,623	1.13	112,623	
Add : Issued during the year	-	-	-	
Balance at the end of the year	112,623	1.13	112,623	
0.01% CCPS (Series A CCPS)				
Balance at the beginning of the	167,462	5.02	167,462	

year				
Add : Issued during the year		-	-	-
Balance at the end of the year		167,462	5.02	167,462
0.01% CCPS (Series B CCPS)				
Balance at the beginning of the year		89,431	2.68	89,431
Add : Issued during the year		-	-	-
Balance at the end of the year		89,431	2.68	89,431
0.01% CCPS (Series C CCPS)				
Balance at the beginning of the year		89,115	2.67	45,894
Add : Issued during the year [Refer note 20 (k)]	-	-	43,221	1.29
Balance at the end of the year		89,115	2.67	89,115
0.01% OCRPS (Series A1 OCRPS) - partly paid up (? 1 per share)				
Balance at the beginning of the year		4,414 *		4,414 *
Add : Issued during the year		-	-	-
Balance at the				

end of the year			4,414	*		4,414	*
* Denotes amount below ? 5,000							
0.01% CCPS (Series A1 CCPS) - partly paid up (? 1 per share)							
Balance at the beginning of the year			5,885		0.01	5,885	
Add : Issued during the year			-		-	-	
Balance at the end of the year			5,885		0.01	5,885	
0.01% OCRPS (Series B1 OCRPS) - partly paid up (? 1 per share)							
Balance at the beginning of the year			1,271	*		-	
Add : Issued during the year [Refer note 20 (g)]	-		-		1,271	*	
Balance at the end of the year			1,271	*		1,271	*
0.01% CCPS (Series C1 CCPS) - partly paid up (? 0.50 per share)							
Balance at the beginning of the year			918	*		-	
Add : Issued during the year							

[Refer note 20 (h)]	-	-	918	*			
Balance at the end of the year		918	*			918	*
0.01% CCPS (Series C2 CCPS) - partly paid up (? 1 per share)							
Balance at the beginning of the year		1,347	*			-	
Add : Issued during the year [Refer note 20 (i)]	-	-	1,347	*			
Balance at the end of the year		1,347	*			1,347	*

	As at 31 March 2023		As at 31 March 2022	
	Number	Amount	Number	Am
0.01% OCRPS (Series C1 OCRPS) - partly paid up (? 1 per share)				
Balance at the beginning of the year	490	*	-	
Add : Issued during the year [Refer note 20 (j)]	-	-	490	*
Balance at the end of the year	490	*	490	*
0.01% CCPS (Series D CCPS)				
Balance at the beginning of the year	48,790	1.46	-	

Add : Issued during the year [Refer notes 20 (l) and (r)]	5,514		0.17		48,790		1.46	
Balance at the end of the year					54,304		1.63	48,790
0.01% CCPS (Series D1 CCPS)- partly paid up (? 1 per share)								
Balance at the beginning of the year					523	*		-
Add : Issued during the year [Refer note 20 (m)]			-		-		523	*
Balance at the end of the year					523	*		523 *
0.01% CCPS (Series D2 CCPS)- partly paid up (? 1 per share)								
Balance at the beginning of the year					183	*		-
Add : Issued during the year [Refer note 20 (n)]			-		-		183	*
Balance at the end of the year					183	*		183 *
0.01% CCPS (Series D3 CCPS)- partly paid up (? 1 per share)								
Balance at the beginning of the					393	*		-

year							
Add : Issued during the year [Refer note 20 (o)]	-	-	393	*			
Balance at the end of the year		393	*			393	*
0.01% CCPS (Series D4 CCPS)- partly paid up (? 1 per share)							
Balance at the beginning of the year		524	*			-	*
Add : Issued during the year [Refer note 20 (p)]	-	-	524			-	
Balance at the end of the year		524	*			524	*
* Denotes amount below ? 5,000							

(c) Shareholders holding more than 5% of the equity shares in the Holding Company

	As at 31 March 2023		As at 31 March 2022	
	Number	% Holding	Number	% H
Equity shares of ? 10 each				
Souvik Sengupta	118,000	33.34%	118,000	33.
Aaditya Sharda	117,800	33.29%	117,800	33.

Bizzaro Advisory Limited			58,000	16.39%	58,000	16.
Accel India V (Mauritius) Limited			19,998	5.65%	19,998	5.6

(d) Equity shares held by promoters

Promoter Name	No. of shares	% of total shares	% change during the year			
	As at 31 March 2023	As at 31 March 2022	As at 31 March 2023	As at 31 March 2022	31 March 2023	31 202
Equity shares of ? 10 each						
Souvik Sengupta	118,000	118,000	33.34%	33.34%	-	-0.2
Aaditya Sharda	117,800	117,800	33.29%	33.29%	-	-0.2
Bizzaro Advisory Limited	58,000	58,000	16.39%	16.39%	-	-0.1
Bizzaro Productions LLP	10,000	10,000	2.83%	2.83%	-	-0.0
Silverline Home Private Limited	8,000	8,000	2.26%	2.26%	-	-0.0

(e) Shareholders holding more than 5% of preference shares in the Holding Company

	As at 31 March 2023		As at 31 March 2022	
	Number	% Holding	Number	% H

Series Seed CCPS				
Accel India V (Mauritius) Limited	111,923	99.38%	111,923	99.
Series A CCPS				
Accel India V (Mauritius) Limited	25,149	15.02%	25,149	15.
Internet Fund V Pte Limited	75,348	44.99%	75,348	44.
Nexus Ventures V Limited	66,965	39.99%	66,965	39.
Series B CCPS				
Evolvence India Fund III Limited	26,850	30.02%	26,850	30.
Sistema Asia Fund Pte Limited	17,519	19.59%	17,519	19.
Evolvence India Coinvest PCC	14,035	15.69%	14,035	15.
Nexus Ventures V Limited	9,400	10.51%	9,400	10.
Accel India V (Mauritius) Limited	7,671	8.58%	7,671	8.5
Foundamental GmbH	6,754	7.55%	6,754	7.5
Internet Fund V Pte Limited	5,753	6.43%	5,753	6.4
Series C CCPS				
Internet Fund V Pte Limited	73,162	82.10%	73,162	82.

Foundamental GmbH	5,347	6.00%	5,347	6.0
Series A1 OCRPS (partly paid up)				
Innoven Capital India Private Limited	4,414	100.00%	4,414	10(
Series A1 CCPS (partly paid up)				
Trifecta Venture Debt Fund - I	5,885	100.00%	5,885	10(
Series B1 OCRPS (partly paid up)				
InnoVen Capital India Private Limited	1,271	100.00%	1,271	10(
Series C1 CCPS (partly paid up)				
Stride Ventures India Fund	918	100.00%	918	10(
Series C2 CCPS (partly paid up)				
Alteria Capital India Fund I	1,225	90.94%	1,225	90.
Alteria Capital Fund II - Scheme I	122	9.06%	122	9.0
Series C1 OCRPS (partly paid up)				

InnoVen Capital India Private Limited	490	100.00%	490	10(	
Series D CCPS					
Internet Fund V Pte Limited	52,952	97.51%	48,790	10(	
Series D1 CCPS (partly paid up)					
InnoVen Capital India Private Limited	523	100.00%	523	10(	
Series D2 CCPS (partly paid up)					
Alteria Capital Fund II – Scheme I	183	100.00%	183	10(	

	As at 31 March 2023	As at 31 March 2022		
	Number	% Holding	Number	% I
Series D3 CCPS (partly paid up)				
Stride Ventures Debt Fund II	393	100.00%	393	10(
Series D4 CCPS (partly paid up)				
Trifecta Venture Debt Fund - III	524	100.00%	524	10(

ee) The promoters of the Holding Company do not hold any preference shares as on 31 March 2023 and 31 March 2022.

(f) Rights, preferences and restrictions attached to each class of shares

(i) Equity shares

The Holding Company has a single class of equity shares having a par value of ? 10 per share. Each holder of equity shares is entitled to one vote per share held. The Holding Company declares and pays dividend in Indian Rupees (?). The dividend proposed by the Board of Directors is subject to approval by the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Holding Company, the holders of the equity shares will be entitled to receive the residual assets of the Holding Company, remaining after preferential amounts, in proportion to the number of equity shares held by the shareholders.

(ii) CCPS (fully paid)

The Holding Company has CCPS "Series Seed" having the par value of ? 10 each; and "Series A", "Series B", "Series C" and "Series D" having the par value of ? 30 per share. These preference shares carry a pre-determined 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 preference shares be entitled to dividend at such higher rate. If the Holding Company offers any dilution instruments to a new investor or a third party at a price less than then effective conversion price of the respective series of preference shares then the holders of such series of preference shares shall be entitled to a broad based weighted-average basis anti-dilution protection. Each series of preference shares shall convert into such number of equity shares that is equal to the respective series preference shares divided by the respective series of preference shares issue price. This conversion ratio will be modified to make

adjustments for dilution through Holding Company splits, subdivision (stock split) or consolidation (reverse stock split). The holders of preference shares will be entitled to such voting rights on an as if converted basis, as may be permissible under applicable law. The preference shares if not converted earlier, shall automatically convert into equity shares at then applicable conversion rate, (i) on latest permissible date prior to the issue of shares to the public in connection with the occurrence of a qualified IPO under applicable law, (ii) on the date specified by the consent of holders of at least 75% of the issued and outstanding respective series of preference shares or (iii) on the day following the completion of 19 years from the date of issuance of the same. In the event of liquidation of the Holding Company before conversion of preference shares, the holders of preference shares will have priority over equity shares in the payment of

dividend and repayment of capital.

(iii) CCPS (partly paid)

The Holding Company has partly paid up CCPS "Series A1", "Series C1", "Series C2 ", "Series D1", "Series D2", "Series D3" and "Series D4" having the par value of ? 30 per share, which are partly paid to the extend of ?1. Each series of preference shares shall be entitled to a cumulative dividend of 0.01% in preference of equity shares and dividend shall be paid as and when it is paid and declared on equity shares. If the Holding Company offers any dilution instruments to a new investor or a third party at a price less than then effective conversion price of the respective series of preference shares then the holders of such series of preference shares shall be entitled to a broad based weighted-average basis anti-dilution protection. Each series of preference shares shall convert into one equity shares. This conversion ratio will be modified to make adjustments for dilution through Holding Company

splits, subdivision (stock split) or consolidation (reverse stock split). The holders of preference shares will be entitled to such voting rights on an as if converted basis, as may be permissible under applicable law. Subject to the preference shares being fully paid, each series of preference shares, except series D1 CCPS, shall be converted into equity shares upon happening of the following events (i) at the election of the preference share holder; or (ii) upon occurrence of liquidity event, or iii) prior to the expiry of 20 years. Series D1 CCPS shall be converted into equity shares upon happening of the following two events: (i) at the election of the Series D1 CCPS Holder; or (ii) in the event Series D1 CCPS holder does not elect to convert the Series D1 CCPS held by it, then by i) 2029; ii) liquidity event; iii) immediately prior to the filing of red herring

prospectus iv) earlier date, if required by law.

(iv) Optionally Convertible Redeemable Preference Shares (OCRPS) (partly paid)

The Holding Company has partly paid up OCRPS "Series A1", "Series B1" and "Series C1" having the par value of ? 30 per share, which are partly paid to the extend of ? 1. Each series of preference shares shall be entitled to a cumulative dividend of 0.01% in preference of equity shares and dividend shall be paid as and when it is paid and declared on equity shares. If the Holding Company offers any dilution instruments to a new investor or a third party at a price less than then effective conversion price of the respective series of preference shares then the holders of such series of preference shares shall be entitled to a broad based weighted-average basis anti-dilution protection. Each series of preference shares shall convert into one equity shares. This conversion ratio will be modified to make adjustments for dilution through Holding Company

splits, subdivision (stock split) or consolidation (reverse stock split). The holders of preference shares will be entitled to such voting rights on an as if converted basis, as may be permissible under applicable law. Subject to the preference shares being fully paid, Series A1 and Series B1 shall be converted at any time before 19 years or upon the occurrence of any of the events. i) 2027; ii) liquidity event; iii) immediately prior to the filing of red herring prospectus at the election of the series preference share holder, at any time before 19 years from the date of issuance. Subject to the preference shares being fully paid, Series C1 shall be converted at any time before 8 years or upon the occurrence of any of the events i) 2029; ii) liquidity event; iii) immediately prior to the filing of red herring prospectus, iv) earlier date, if required by law.

The holder of each Series of OCRPS shall, subject to the Series OCRPS being fully paid up (including premium), be entitled to optionally redeem the Series OCRPS at any time upto 19 years, except 8 years in case of Series C1 OCRPS, of the date of issuance

of the Series OCRPS, provided that this right shall be exercisable by the holder of Series OCRPS only with the prior written consent of both the Holding

Company and the holder of Series OCRPS.

(g) On 4 June 2021, the Holding Company has issued 1,271 partly paid-up (? 1 per share paid up) Series B1 OCRPS of face value of ? 30 each on preferential basis to InnoVen Capital India Private Limited at security premium of ? 15,703.47 per share.

(h) On 22 June 2021, the Holding Company has issued 918 partly paid-up (? 0.50 per share paid up) Series C1 CCPS of face value of ? 30 each on preferential basis by way of private placement to Stride Venture India Debt Fund - 1 at security premium of ? 81,659.00 per share.

(i) On 25 June 2021, the Holding Company has issued 1,347 partly paid-up (? 1 per share paid up) Series C2 CCPS of face value of ? 30 each on preferential basis by way of private placement to Alteria Capital India Fund I and Alteria Capital Fund II - Scheme I at security premium of ? 81,659.00 per share.

(j) On 28 June 2021, the Holding Company has issued 490 partly paid-up (? 1 per

share paid up)
Series C1
OCRPS of face
value of ? 30
each on
preferential basis
by way of private
placement to
Innoven Capital
India Private
Limited at

security premium of ? 81,659.00 per share.

(k) During the year ended 31 March 2022, the Holding Company has issued 43,221 Series C CCPS of face value of ? 30 per share on various dates, as per the details mentioned below:

Name of shareholder				Number of shares	Issue price per share (?)	Date of issue	Face value (? in million)	Se pre (? i
Evolvence India Fund III Ltd.				2,941	81,689.00	Friday, May 14, 2021	0.09	
Internet Fund V Pte. Ltd.				37,517	81,689.00	Friday, May 14, 2021	1.13	
Evolvence India Coinvest PCC				1,515	81,689.00	Friday, May 21, 2021	0.04	
Sistema Asia Fund Pte Ltd.				1,160	81,689.00	Friday, May 21, 2021	0.03	
Sistema Asia Fund India Ventures (through its investment manager SACAP India Private Limited)	88	81,689.00	Friday, May 21, 2021	*		7.19		
Total				43,221			1.29	

(l) On 10 August 2021, the Holding Company has issued 48,790 fully paid-up Series D CCPS (face value ? 30 each) to Internet Fund V Pte. Limited at security premium of ? 190,985.03 per share.

(m) On 25

November 2021, the Holding Company has issued 523 partly paid-up (? 1 per share paid up) Series D1 Compulsory Convertible Redeemable Preference Shares (Series D1 CCPS) of face value of ? 30 each on preferential basis by way of private placement to Innoven Capital India Fund at security premium of ? 190,985.03 per share.

(n) On 9 December 2021, the Holding Company has issued 183 partly paid-up (? 1 per share paid up) Series D2 Compulsory Convertible Redeemable Preference Shares (Series D2 CCPS) of face value of ? 30 each on preferential basis by way of private placement to Alteria Capital Fund II - Fund I at security premium of ? 190,985.03 per share.

(o) On 17 December 2021, the Holding Company has issued 393 partly paid-up (? 1 per share paid up) Series D3 Compulsory Convertible Redeemable Preference Shares (Series D3 CCPS) of face value of ? 30 each on preferential basis by way of private placement to Stride Venture Debt Fund II at

security premium of ? 190,985.03 per share.

(p) On 5 January 2022, the Holding Company has issued 524 partly paid-up (? 1 per share paid up) Series D4 Compulsory Convertible Redeemable Preference Shares (Series D4 CCPS) of face value of ? 30 each on preferential basis by way of private placement to Trifecta Venture Debt Fund III at security premium of ? 190,985.03 per share.

(q) On 2 July 2021, the Holding Company has acquired 100% of the share capital of Sociam Equipment Solutions Private Limited ("SESPL") pursuant to share swap agreement dated on 21 May 2021 by issuing of 2,500 fully paid equity shares (face value of ? 10) and at premium ? 15,723.47 per share to the existing shareholders of SESPL (For more details refer note 51).

(r) During the year ended 31 March 2023, the Company has issued 5,514 Series D CCPS of face value of ? 30 per share on various dates, as per the details mentioned below:

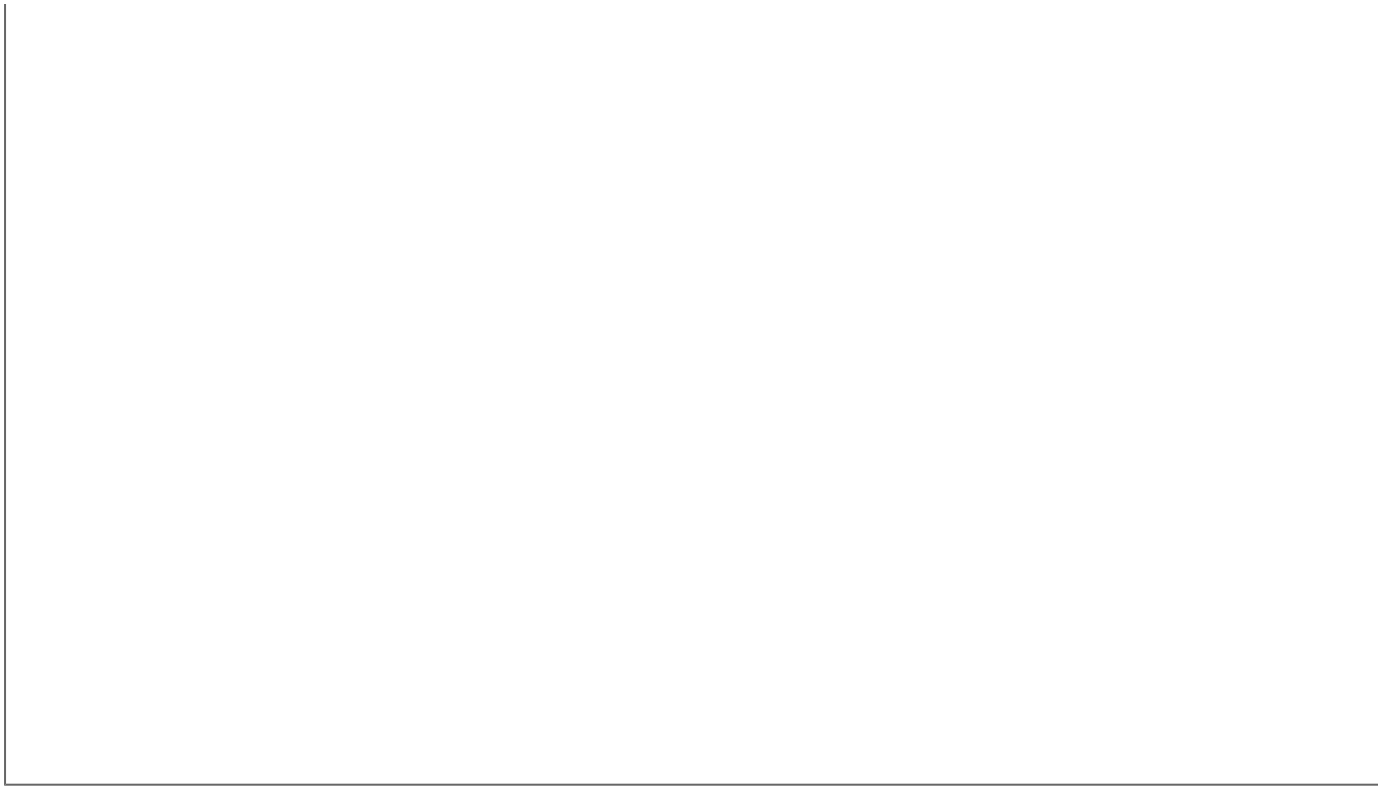
Name of	Number of	Issue price per	Date of issue	Face value	Se pre

shareholder	shares	share (?)		(? in million)	(? i
Internet Fund V Pte. Ltd.	4,162	191,015.03	################	0.12	
Accel India V (Mauritius) Ltd	624	191,015.03	################	0.02	
Evolvence India Fund III Ltd.	624	191,015.03	2 September 2022	0.02	
Sistema Asia Fund Pte Ltd.	104	191,015.03	2 September 2022	0.01	
Total	5,514			0.17	

(s) The Holding Company has not issued any bonus shares, issued shares for consideration other than cash other than noted in (v) above, nor has been any buy back of shares during the period of five years immediately preceding 31 March 2023.

* Denotes amount below ? 5,000

(B)



Disclosure of classes of equity share capital [Table] **..(2)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2021 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	Equity shares of Rs. 10 each	
Number of shares authorised	[shares] 50,00,000	
Value of shares authorised	50	
Number of shares issued	[shares] 3,54,000	
Value of shares issued	3.54	
Number of shares subscribed and fully paid	[shares] 3,53,901	
Value of shares subscribed and fully paid	3.54	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 3,53,901	
Total value of shares subscribed	3.54	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 3,53,901	
Value of shares called	3.54	
Value of shares paid-up	3.54	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 2,500	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 2,500	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 2,500	
Number of shares outstanding at end of period	[shares] 3,53,901	[shares] 3,51,401
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0.03	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	0.03	

Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0.03	
Equity share capital at end of period	3.54	3.51
Rights preferences and restrictions attaching to class of share capital	0	
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]	00	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Terms and conditions of shares pending allotment	0	
Number of shares proposed to be issued	[shares] 0	
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	0	
Over due period for which application money is pending prior to allotment of shares	0	
Reason for over due period for which application money is pending prior to allotment of shares	0	
Type of share	Equity shares of Rs. 10 each	

Disclosure of shareholding more than five per cent in company [Table] **..(1)**

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

Classes of equity share capital [Axis]	**Equity shares 1 [Member]**			
Name of shareholder [Axis]	**Name of shareholder [Member]**		**Shareholder 1 [Member]**	
	01/04/2022 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 shares of Rs 10 each	Equity shares of Rs. 10 each	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity shares of Rs 10 each	Equity shares of Rs. 10 each	Equity Shares	Equity Shares
Name of shareholder			Souvik Sengupta	Souvik Sengupta
Permanent account number of shareholder			DOJPS7452N	DOJPS7452N
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 1,18,000	[shares] 1,18,000
Percentage of shareholding in company			33.34%	33.34%

Disclosure of shareholding more than five per cent in company [Table] **..(2)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2022 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 Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Aaditya Sharda	Aaditya Sharda	BIZARRO ADVISORY LIMITED	BIZARRO ADVISORY LIMITED
CIN of shareholder			U74999MH2018PLC303661	U74999MH2018PLC303661
Permanent account number of shareholder	AXUPS4458H	AXUPS4458H		
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,17,800	[shares] 1,17,800	[shares] 58,000	[shares] 58,000
Percentage of shareholding in company	33.29%	33.29%	16.39%	16.39%

Disclosure of shareholding more than five per cent in company [Table] **..(3)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 4 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Type of share	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	Equity Shares	Equity Shares
Name of shareholder	Accel India V (Mauritius) Limited	Accel India V (Mauritius) Limited
Country of incorporation or residence of shareholder	MAURITIUS	MAURITIUS
Number of shares held in company	[shares] 19,998	[shares] 19,998
Percentage of shareholding in company	5.65%	5.65%

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]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	28	28
Number of allottees in case of preferential allotment	0	0
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

[400300] Notes - Borrowings

Classification of borrowings [Table] **..(1)**

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Bonds/debentures [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [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
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	5,347.43	8,521.01	3,532.38	7,718.77
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table] **..(2)**

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Debentures [Member]		Non-convertible debentures others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [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
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	3,532.38	7,718.77	3,532.38	7,718.77
Nature of security [Abstract]				
Nature of security			Textual information (8) [See below]	Textual information (9) [See below]

Classification of borrowings [Table] **..(3)**

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [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
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,438.73	546.68	1,438.73	546.68
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table] **..(4)**

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [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
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,438.73	546.68	376.32	255.56
Nature of security [Abstract]				
Nature of security	Textual information (10) [See below]	Textual information (11) [See below]		

Classification of borrowings [Table] **..(5)**

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Loans taken for property, plant and equipment [Member]		Loans taken for vehicles [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 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
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	376.32	255.56	376.32	255.56
Nature of security [Abstract]				
Nature of security			Textual information (12) [See below]	Textual information (13) [See below]

Classification of borrowings [Table] **..(6)**

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Bonds/debentures [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [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
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	21,088.57	10,688.94	12,806.28	4,417.47
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table] **..(7)**

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Debentures [Member]		Non-convertible debentures others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [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
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	12,806.28	4,417.47	12,806.28	4,417.47
Nature of security [Abstract]				
Nature of security			Textual information (14) [See below]	Textual information (15) [See below]

Classification of borrowings [Table] **..(8)**

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [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
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	758.66	689.97	758.66	689.97
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table] **..(9)**

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Working capital loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [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
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	758.66	689.97	7,198.14	5,514.24
Nature of security [Abstract]				
Nature of security	Textual information (16) [See below]	Textual information (17) [See below]	Textual information (18) [See below]	Textual information (19) [See below]

Classification of borrowings [Table] **..(10)**

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Loans taken for property, plant and equipment [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [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
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	325.49	67.26	125.49	67.26
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table] **..(11)**

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

Classification based on current non-current [Axis]	Current [Member]		
Classification of borrowings [Axis]	Loans taken for vehicles [Member]		Other loans and advances, others [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]			
Details of borrowings [Abstract]			
Details of borrowings [Line items]			
Borrowings	125.49	67.26	200
Nature of security [Abstract]			
Nature of security	Textual information (20) [See below]	Textual information (21) [See below]	- Structured credit line

Details of bonds or debentures [Table] **..(1)**

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

Details of bonds or debentures [Axis]	1		2	
	01/04/2022 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
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	14.50%	14.50%	13.00%	13.00%
Particulars of redemption or conversion	Textual information (22) [See below]	Textual information (23) [See below]	Textual information (24) [See below]	Textual information (25) [See below]
Nominal value per bond or debenture	10,00,000	10,00,000	1,00,000	1,00,000
Number of bonds or debentures	400	400	40,000	40,000
Amount of bonds or debentures issued during period	0	0		

Details of bonds or debentures [Table] **..(2)**

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

Details of bonds or debentures [Axis]	3		4	
	01/04/2022 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
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	11.75%	11.75%	11.00%	11.00%
Particulars of redemption or conversion	Textual information (26) [See below]	Textual information (27) [See below]	Textual information (28) [See below]	Textual information (29) [See below]
Nominal value per bond or debenture	10,00,000	10,00,000	10,000	10,000
Number of bonds or debentures	2,250	2,250	1,32,000	1,32,000

Details of bonds or debentures [Table] **..(3)**

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

Details of bonds or debentures [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
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	11.25%	14.00%	14.00%	14.25%
Particulars of redemption or conversion	Textual information (30) [See below]	Textual information (31) [See below]	Textual information (32) [See below]	Textual information (33) [See below]
Nominal value per bond or debenture	10,000	1,00,000	1,00,000	1,00,000
Number of bonds or debentures	1,00,000	6,500	6,500	7,000

Details of bonds or debentures [Table] **..(4)**

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

Details of bonds or debentures [Axis]	7		8	
	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
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	14.25%	16.00%	16.00%	14.00%
Particulars of redemption or conversion	Textual information (34) [See below]	Textual information (35) [See below]	Textual information (36) [See below]	Textual information (37) [See below]
Nominal value per bond or debenture	1,00,000	5,00,000	5,00,000	10,00,000
Number of bonds or debentures	7,000	300	300	1,000

Details of bonds or debentures [Table] **..(5)**

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

Details of bonds or debentures [Axis]	9		10	
	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
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	14.25%	14.50%	14.00%	14.50%
Particulars of redemption or conversion	Textual information (38) [See below]	Textual information (39) [See below]	Textual information (40) [See below]	Textual information (41) [See below]
Nominal value per bond or debenture	1,00,00,000	1,00,000	10,00,000	10,00,000
Number of bonds or debentures	20	7,500	1,000	1,000

Details of bonds or debentures [Table] **..(6)**

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

Details of bonds or debentures [Axis]	11	12
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]		
Details of bonds or debentures [Abstract]		
Details of bonds or debentures [Line items]		
Whether bonds or debentures	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others
Rate of interest	14.50%	14.50%
Particulars of redemption or conversion	Textual information (42) [See below]	Textual information (43) [See below]
Nominal value per bond or debenture	1,00,000	10,00,000
Number of bonds or debentures	7,500	1,000

Textual information (8)

Nature of security

Non-convertible debentures "The Holding Company has issued 400 Non-Convertible Debentures ('NCDs') (at a face value of 1 million each) balance outstanding 41.19 million (31 March 2022: 205.31 million) to a financial institution in three (3) tranches and is secured by: a) First pari passu charge over the fixed and current assets of the Holding Company both present and future; and b) The lender shall have a right to subscribe the equity shares of the Holding Company in such manner as defined in the agreement. The same is repayable in equated monthly installments over a period of 36 months. The rate of interest is fixed at 14.50% p.a. payable monthly." "The Holding Company has issued 40,000 NCDs (at a face value of 0.1 million each) balance outstanding 2,757.81 million (31 March 2022: 3,897.69 million) to a financial institution and is secured by: a) 2.5 times security cover on the outstanding facility amount; b) Pledge over 20,941 equity shares of the Holding Company held by the Bizarro Advisory Limited ('BAL') on a fully diluted basis. c) Pledge over 8,674,783 equity shares and 46,739,910 RCOCPS of RDC Concrete (India) Private Limited, a subsidiary of the Holding Company; d) Pledge over 62,500 equity shares and 66,360 RCOCPS of Neptune Readymix Concrete Private Limited, a subsidiary of the Holding Company; e) Pledge over 250,000 equity shares of Ultrafine Minerals & Admixtures Private Limited, a step subsidiary of the Holding Company; f) Corporate guarantee by above subsidiaries and BAL through pledge of shares as stated above; and g) Personal guarantee from Mr. Souvik Sengupta and Mr. Aaditya Sharda ('Directors of the Holding Company'). The same is repayable in equated monthly installments over a period of 30 months post 6 months principal moratorium. The rate of interest is fixed at 13.00% p.a. payable monthly." "The Holding Company has issued 2,250 NCDs (at a face value of 1 million each) balance outstanding 1,605.86 million (31 March 2022: 2,150.40 million) to a financial institution and is secured by: a) Two times of the secured obligation of the debenture to be maintained on the Holding Company's pledged shares during the tenure of NCDs; b) Pledge over 23,559 equity share of the Holding Company held by the BAL on a fully diluted basis; and c) Corporate guarantee of BAL. d) Personal guarantee from Directors of the Holding Company. The same is repayable in equated monthly installments over a period of 30 months post 6 months principal moratorium. The rate of interest is fixed at 11.75% p.a. payable monthly." "The Holding Company has issued 132,000 NCDs (at a face value of 0.01 million each) balance outstanding 913.38 million (31 March 2022: 1,261.35 million) to a financial institution and is secured by: a) Two times of the secured obligation of the debenture to be maintained on the Holding Company's pledged shares during the tenure of NCDs; b) Corporate guarantee of Bizarro Productions LLP ('BPL'), BAL and Silverline Homes Private Limited ('SHPL'); c) Pledge over 13,500 equity share of the Holding Company held by the BAL on a fully diluted basis; d) Pledge over 10,000 equity share of the Holding Company held by the BPL on a fully diluted basis; e) Pledge over 2,676 equity share of the Holding Company held by the SHPL on a fully diluted basis; and f) Personal guarantee from Directors of the Holding Company. The same is repayable in equated monthly installments over a period of 24 months post 6 months principal moratorium. The rate of interest is fixed at 11.00% p.a. payable monthly." "The Holding Company has issued 100,000 NCDs (at a face value of 0.01 million each) balance outstanding 935.59 million (31 March 2022: Nil) to a financial institution in two tranches and is secured by: a) Two times of the secured obligation of the debenture to be maintained through 10,000 pledged shares held by BPL and 471 pledged shares held by Mr. Souvik Sengupta during the tenure of NCDs, b) Personal guarantee from Directors of the Holding Company. The same is repayable in equated monthly instalments over a period of 18 months after principal moratorium of 6 months. The rate of interest is fixed at 11.25% p.a. payable monthly." "Hella Infra Market Retail Private Limited (""HIMRPL""), a subsidiary company has issued 6,500 Non-convertible debentures (at a face value of 0.1 million each), balance outstanding 379.55 million (31 March 2022: 650.00 million) to a financial institution and is secured by: a) First pari-passu charge over all the fixed and current assets of HIMRPL both present and future; b) Corporate guarantee of the Holding Company. The same is repayable in equated monthly installments over a period of 24 months from the 7th month after drawdown date. The rate if interest is fixed at 14.00% p.a payable monthly." "HIMRPL has issued 7,000 Non-convertible debentures (at a face value of 0.1 million each), balance outstanding 279.08 million (31 March 2022: 560.69 million) to a financial institution in three (3) tranches and secured by: a) Pari Passu charge on all fixed and current assets of HIMRPL both present and future; b) Corporate guarantee of the Holding Company; c) The lender shall have a right to subscribe the equity shares of HIMRPL in such manner as defined in the agreement. The same is repayable in equated monthly installments over a period of 24 to 36 months. The rate of interest is fixed at 14.25% p.a. payable monthly. " "HIMRPL has issued 300 Non-convertible debentures (at a face value of 0.5 million each), balance outstanding 40.00 million (31 March 2022: 100.00 million) to a financial institution in two (2) tranches and is secured by: a) Pari Passu charge on all fixed, current and other assets of HIMRPL both present and future; b) Pari Passu charge on the cashflows of HIMRPL both present and future; and c) Corporate guarantee of the Holding Company. The same is repayable in equated monthly installments over a period of 30 months. The rate of interest is fixed at 16.00% p.a. payable monthly. " "HIMRPL has issued 20 Non-convertible debentures (at a face value of 10 million each), balance outstanding 200.00 million (31 March 2022: Nil) to a financial institution is secured by: a) First pari passu charge on all existing and future fixed and current assets of HIMRPL both present and future; b) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and c) Corporate guarantee of the Holding Company. The same is repayable in equated monthly installments over a period over a period of 21 months after the expiry of 3 months moratorium period. The rate of interest is fixed at 14.25 % p.a. payable monthly. " "Hella Chemical Market Private Limited (""HCMPL""), a subsidiary company has issued 1,000 non-convertible debentures (at a face value of 1.00 million each) balance outstanding of 479.64 million (31 March 2022: 918.85 million) to a financial institution in two (2) tranches and secured by: a) First pari-passu charge over all the current and non-current assets of HCMPL, both present and future; b) Unconditional and irrevocable corporate guarantee by the Holding Company; and c) The lender shall have a right to subscribe / invest in such manner as defined in the agreement. The NCDs carry a fixed coupon rate of 14.00% p.a. payable monthly and principal to be amortised in equal monthly instalments over a period of 26 months. " "HCMPL has issued 7,500 non-convertible debentures (at a face value of 0.1 million each) balance outstanding of 465.97 million (31 March 2022: 740.48 million) to a financial institution secured by: a) First pari-passu charge over all the current and non-current assets of HCMPL, both present and future; b) Unconditional and irrevocable corporate guarantee by the Holding Company; and c) The lender shall have a right to subscribe the equity shares of HCMPL in such manner as defined in the agreement. The rate of interest is fixed at 14.50% p.a. payable monthly and principal to be amortised in equal quarterly installments over a period of 39 months including moratorium period of 9 months." "HCMPL has issued 1,000 non-convertible debentures (at a face value of 1.00 million each) for 760.26 million (31 March 2022: 991.56 million) to a financial institution in two (2) tranches and secured by: a) First pari-passu charge over fixed and current assets, both present and future, with existing lenders of HCMPL. b) Unconditional and irrevocable corporate guarantee by the Holding Company. c) The lender shall have a right to subscribe the equity shares of HCMPL in such manner as defined in the agreement. The rate of interest is fixed at 14.50% p.a. payable monthly and principal to be amortised in equal monthly instalments over a period of 42 months including moratorium period of 8 months."

Textual information (9)

Nature of security

Non-convertible debentures "The Holding Company has issued 400 Non-Convertible Debentures ('NCDs') (at a face value of 1 million each) balance outstanding 41.19 million (31 March 2022: 205.31 million) to a financial institution in three (3) tranches and is secured by: a) First pari passu charge over the fixed and current assets of the Holding Company both present and future; and b) The lender shall have a right to subscribe the equity shares of the Holding Company in such manner as defined in the agreement. The same is repayable in equated monthly installments over a period of 36 months. The rate of interest is fixed at 14.50% p.a. payable monthly." "The Holding Company has issued 40,000 NCDs (at a face value of 0.1 million each) balance outstanding 2,757.81 million (31 March 2022: 3,897.69 million) to a financial institution and is secured by: a) 2.5 times security cover on the outstanding facility amount; b) Pledge over 20,941 equity shares of the Holding Company held by the Bizarro Advisory Limited ('BAL') on a fully diluted basis. c) Pledge over 8,674,783 equity shares and 46,739,910 RCOCPS of RDC Concrete (India) Private Limited, a subsidiary of the Holding Company; d) Pledge over 62,500 equity shares and 66,360 RCOCPS of Neptune Readymix Concrete Private Limited, a subsidiary of the Holding Company; e) Pledge over 250,000 equity shares of Ultrafine Minerals & Admixtures Private Limited, a step subsidiary of the Holding Company; f) Corporate guarantee by above subsidiaries and BAL through pledge of shares as stated above; and g) Personal guarantee from Mr. Souvik Sengupta and Mr. Aaditya Sharda ('Directors of the Holding Company'). The same is repayable in equated monthly installments over a period of 30 months post 6 months principal moratorium. The rate of interest is fixed at 13.00% p.a. payable monthly." "The Holding Company has issued 2,250 NCDs (at a face value of 1 million each) balance outstanding 1,605.86 million (31 March 2022: 2,150.40 million) to a financial institution and is secured by: a) Two times of the secured obligation of the debenture to be maintained on the Holding Company's pledged shares during the tenure of NCDs; b) Pledge over 23,559 equity share of the Holding Company held by the BAL on a fully diluted basis; and c) Corporate guarantee of BAL. d) Personal guarantee from Directors of the Holding Company. The same is repayable in equated monthly installments over a period of 30 months post 6 months principal moratorium. The rate of interest is fixed at 11.75% p.a. payable monthly." "The Holding Company has issued 132,000 NCDs (at a face value of 0.01 million each) balance outstanding 913.38 million (31 March 2022: 1,261.35 million) to a financial institution and is secured by: a) Two times of the secured obligation of the debenture to be maintained on the Holding Company's pledged shares during the tenure of NCDs; b) Corporate guarantee of Bizarro Productions LLP ('BPL'), BAL and Silverline Homes Private Limited ('SHPL'); c) Pledge over 13,500 equity share of the Holding Company held by the BAL on a fully diluted basis; d) Pledge over 10,000 equity share of the Holding Company held by the BPL on a fully diluted basis; e) Pledge over 2,676 equity share of the Holding Company held by the SHPL on a fully diluted basis; and f) Personal guarantee from Directors of the Holding Company. The same is repayable in equated monthly installments over a period of 24 months post 6 months principal moratorium. The rate of interest is fixed at 11.00% p.a. payable monthly." "The Holding Company has issued 100,000 NCDs (at a face value of 0.01 million each) balance outstanding 935.59 million (31 March 2022: Nil) to a financial institution in two tranches and is secured by: a) Two times of the secured obligation of the debenture to be maintained through 10,000 pledged shares held by BPL and 471 pledged shares held by Mr. Souvik Sengupta during the tenure of NCDs, b) Personal guarantee from Directors of the Holding Company. The same is repayable in equated monthly instalments over a period of 18 months after principal moratorium of 6 months. The rate of interest is fixed at 11.25% p.a. payable monthly." "Hella Infra Market Retail Private Limited (""HIMRPL""), a subsidiary company has issued 6,500 Non-convertible debentures (at a face value of 0.1 million each), balance outstanding 379.55 million (31 March 2022: 650.00 million) to a financial institution and is secured by: a) First pari-passu charge over all the fixed and current assets of HIMRPL both present and future; b) Corporate guarantee of the Holding Company. The same is repayable in equated monthly installments over a period of 24 months from the 7th month after drawdown date. The rate if interest is fixed at 14.00% p.a payable monthly." "HIMRPL has issued 7,000 Non-convertible debentures (at a face value of 0.1 million each), balance outstanding 279.08 million (31 March 2022: 560.69 million) to a financial institution in three (3) tranches and secured by: a) Pari Passu charge on all fixed and current assets of HIMRPL both present and future; b) Corporate guarantee of the Holding Company; c) The lender shall have a right to subscribe the equity shares of HIMRPL in such manner as defined in the agreement. The same is repayable in equated monthly installments over a period of 24 to 36 months. The rate of interest is fixed at 14.25% p.a. payable monthly. " "HIMRPL has issued 300 Non-convertible debentures (at a face value of 0.5 million each), balance outstanding 40.00 million (31 March 2022: 100.00 million) to a financial institution in two (2) tranches and is secured by: a) Pari Passu charge on all fixed, current and other assets of HIMRPL both present and future; b) Pari Passu charge on the cashflows of HIMRPL both present and future; and c) Corporate guarantee of the Holding Company. The same is repayable in equated monthly installments over a period of 30 months. The rate of interest is fixed at 16.00% p.a. payable monthly. " "HIMRPL has issued 20 Non-convertible debentures (at a face value of 10 million each), balance outstanding 200.00 million (31 March 2022: Nil) to a financial institution is secured by: a) First pari passu charge on all existing and future fixed and current assets of HIMRPL both present and future; b) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and c) Corporate guarantee of the Holding Company. The same is repayable in equated monthly installments over a period over a period of 21 months after the expiry of 3 months moratorium period. The rate of interest is fixed at 14.25 % p.a. payable monthly. " "Hella Chemical Market Private Limited (""HCMPL""), a subsidiary company has issued 1,000 non-convertible debentures (at a face value of 1.00 million each) balance outstanding of 479.64 million (31 March 2022: 918.85 million) to a financial institution in two (2) tranches and secured by: a) First pari-passu charge over all the current and non-current assets of HCMPL, both present and future; b) Unconditional and irrevocable corporate guarantee by the Holding Company; and c) The lender shall have a right to subscribe / invest in such manner as defined in the agreement. The NCDs carry a fixed coupon rate of 14.00% p.a. payable monthly and principal to be amortised in equal monthly instalments over a period of 26 months. " "HCMPL has issued 7,500 non-convertible debentures (at a face value of 0.1 million each) balance outstanding of 465.97 million (31 March 2022: 740.48 million) to a financial institution secured by: a) First pari-passu charge over all the current and non-current assets of HCMPL, both present and future; b) Unconditional and irrevocable corporate guarantee by the Holding Company; and c) The lender shall have a right to subscribe the equity shares of HCMPL in such manner as defined in the agreement. The rate of interest is fixed at 14.50% p.a. payable monthly and principal to be amortised in equal quarterly installments over a period of 39 months including moratorium period of 9 months." "HCMPL has issued 1,000 non-convertible debentures (at a face value of 1.00 million each) for 760.26 million (31 March 2022: 991.56 million) to a financial institution in two (2) tranches and secured by: a) First pari-passu charge over fixed and current assets, both present and future, with existing lenders of HCMPL. b) Unconditional and irrevocable corporate guarantee by the Holding Company. c) The lender shall have a right to subscribe the equity shares of HCMPL in such manner as defined in the agreement. The rate of interest is fixed at 14.50% p.a. payable monthly and principal to be amortised in equal monthly instalments over a period of 42 months including moratorium period of 8 months."

Textual information (10)

Nature of security

Term loans "The Holding Company has a term loan of Nil (31 March 2022: 67.52 million) availed from a financial institution and is secured by: a) First pari-passu charge over all the current assets and fixed assets of the Holding Company both current and future; b) Cash collateral of 25.00 million lien marked in form of fixed deposit; and c) Unconditional and irrevocable personal guarantee from the Directors of the Holding Company. The same is repayable in equated monthly installments over a period of 30 months. The rate of interest is fixed at 14.60% p.a. payable monthly." "The Holding Company has a term loan of 259.79 million (31 March 2022: Nil) availed from a financial institution and is secured by: a) Two times of the secured obligation by way of interim pledge of 3,495 shares of the Company owned by Mr. Souvik Sengupta and subsequent exclusive charge to be created on tangible assets acquired out of loan proceeds. b) Personal guarantee from Directors of the Holding Company. The same is repayable in 48 equated monthly instalments commencing from the end of the month succeeding the month of first disbursement. The rate of interest is fixed at 12.50% p.a. payable monthly." "RDC Concrete (India) Private Limited (""RDC""), a subsidiary company has term loan of 817.94 million (31 March 2022: 350.72 million) availed from bank in various tranches and are secured by: a) First exclusive charge over on entire plant and machinery of RDC both present and future; b) Second charge on current assets (stock and book debts) of RDC both present and future; and c) Corporate guarantee from the Holding Company. d) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of the Holding Company; and The rate of interest is (9.50%-11.45%) p.a., i.e., 1-year MCLR + Spread, payable monthly and the same is disbursed for a period of 60 months including moratorium period of 6 months and thereafter repayable in equal monthly/quarterly installments." "RDC has obtained term loans of 497.78 million (31 March 2022: Nil) availed from banks in various tranches and are secured by: a) First exclusive charge on all fixed assets and moveable fixed assets (includes plant and machinery and other assets) of RDC; b) Second pari passu charge on entire current assets of RDC both present and future; c) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of the Holding Company; and d) Corporate guarantee from the Holding Company. The rate of interest is (10.50%-10.79%) p.a., i.e., 1-year MCLR + Spread, payable monthly and the same is disbursed for a period of 48 months including moratorium period of 6 months and thereafter repayable in equal monthly installments." RDC has obtained term loans of 173.55 million (31 March 2022: 219.79 million) under Emergency Credit Line Guarantee Scheme (‘ECLGS’) for general corporate/long term working capital purposes. These loans carry interest rate of 1-year MCLR +1.05 % spread (i.e. 8.20% - 8.25%) for a period of 60-72 months including moratorium period of 12-24 months and thereafter repayable in 48 equal monthly installments. These loans are secured by second ranking charge on the existing primary and collateral securities including mortgages created in favour of the bank. The entire facility under ECLGS is also covered by way of 100% guarantee cover available from National Credit Guarantee Trustee Group Limited (NCGTC). "HIMRPL has term loan of Nil (31 March 2022 : 164.55 million) availed from a financial institution in six (6) individual tranches of 50 million and is secured by: a) First pari-passu charge over all the current and moveable assets of HIMRPL both present and future; b) Cash collateral of 12.50% of the facility amount lien marked in the form of fixed deposit; c) Unconditional personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and d) Unconditional corporate guarantee of the Holding Company. The first 4 tranches are repayable in equated monthly instalments over a period of 24 months and 30 months for the remaining 2 tranches. The rate of interest is fixed at 14.60% p.a. payable monthly." "HIMRPL has term loan of Nil (31 March 2022: 37.50 million) availed from a financial institution in single tranche and is secured by: a) First pari-passu charge by way of hypothecation on all current, non-current and fixed assets of HIMRPL both present and future: b) 12.50% of the facility amount in the form of security deposit. c) Corporate guarantee of the Holding Company. d) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of of HIMRPL; and" "HIMRPL has term loan of Nil (31 March 2022: 72.72 million) availed from a financial institution in single tranche and is secured by: a) First pari-passu charge over all the current assets of HIMRPL both present and future; b) 12.50% of the facility amount in the form of security deposit; c) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and d) Corporate guarantee of the Holding Company. The rate of interest is fixed at 14.25% p.a. payable monthly." "HIMRPL has term loan of 300.66 million (31 March 2022: Nil) availed from a financial institution in three (3) individual tranches of 100 million and is secured by: a) First pari-passu charge over all the current and moveable assets of HIMRPL both present and future; b) Cash collateral of 12.50% of the facility amount lien marked in the form of fixed deposit; c) Unconditional personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and d) Unconditional corporate guarantee of the Holding Company. The rate of interest is 14.6% p.a., i.e., 8.45% + Spread (6.15%), payable monthly and the same is repayable in equated monthly instalments over a period of 24 months after the expiry of 6 months moratorium period. " "HCMPL has term loan balance outstanding of 147.67 million (31 March 2022: 323.85 million) availed from a financial institution disbursed in two (2) tranches and secured by: a) First pari-passu charge over all the current and non-current assets of HCMPL, both present and future, with existing lenders of HCMPL. b) Unconditional and irrevocable corporate guarantee by the Holding Company and c) The lender shall have a right to subscribe / invest in the future round of equity/ preference shares of HCMPL in such manner as defined in the agreement. The rate of interest is fixed at 14.00% p.a. payable monthly and principal to be amortised in equal monthly instalments over a period of 26 months."

Textual information (11)

Nature of security

Term loans "The Holding Company has a term loan of Nil (31 March 2022: 67.52 million) availed from a financial institution and is secured by: a) First pari-passu charge over all the current assets and fixed assets of the Holding Company both current and future; b) Cash collateral of 25.00 million lien marked in form of fixed deposit; and c) Unconditional and irrevocable personal guarantee from the Directors of the Holding Company. The same is repayable in equated monthly installments over a period of 30 months. The rate of interest is fixed at 14.60% p.a. payable monthly." "The Holding Company has a term loan of 259.79 million (31 March 2022: Nil) availed from a financial institution and is secured by: a) Two times of the secured obligation by way of interim pledge of 3,495 shares of the Company owned by Mr. Souvik Sengupta and subsequent exclusive charge to be created on tangible assets acquired out of loan proceeds. b) Personal guarantee from Directors of the Holding Company. The same is repayable in 48 equated monthly instalments commencing from the end of the month succeeding the month of first disbursement. The rate of interest is fixed at 12.50% p.a. payable monthly." "RDC Concrete (India) Private Limited (""RDC""), a subsidiary company has term loan of 817.94 million (31 March 2022: 350.72 million) availed from bank in various tranches and are secured by: a) First exclusive charge over on entire plant and machinery of RDC both present and future; b) Second charge on current assets (stock and book debts) of RDC both present and future; and c) Corporate guarantee from the Holding Company. d) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of the Holding Company; and The rate of interest is (9.50%-11.45%) p.a., i.e., 1-year MCLR + Spread, payable monthly and the same is disbursed for a period of 60 months including moratorium period of 6 months and thereafter repayable in equal monthly/quarterly installments." "RDC has obtained term loans of 497.78 million (31 March 2022: Nil) availed from banks in various tranches and are secured by: a) First exclusive charge on all fixed assets and moveable fixed assets (includes plant and machinery and other assets) of RDC; b) Second pari passu charge on entire current assets of RDC both present and future; c) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of the Holding Company; and d) Corporate guarantee from the Holding Company. The rate of interest is (10.50%-10.79%) p.a., i.e., 1-year MCLR + Spread, payable monthly and the same is disbursed for a period of 48 months including moratorium period of 6 months and thereafter repayable in equal monthly installments." RDC has obtained term loans of 173.55 million (31 March 2022: 219.79 million) under Emergency Credit Line Guarantee Scheme (‘ECLGS’) for general corporate/long term working capital purposes. These loans carry interest rate of 1-year MCLR +1.05 % spread (i.e. 8.20% - 8.25%) for a period of 60-72 months including moratorium period of 12-24 months and thereafter repayable in 48 equal monthly installments. These loans are secured by second ranking charge on the existing primary and collateral securities including mortgages created in favour of the bank. The entire facility under ECLGS is also covered by way of 100% guarantee cover available from National Credit Guarantee Trustee Group Limited (NCGTC). "HIMRPL has term loan of Nil (31 March 2022 : 164.55 million) availed from a financial institution in six (6) individual tranches of 50 million and is secured by: a) First pari-passu charge over all the current and moveable assets of HIMRPL both present and future; b) Cash collateral of 12.50% of the facility amount lien marked in the form of fixed deposit; c) Unconditional personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and d) Unconditional corporate guarantee of the Holding Company. The first 4 tranches are repayable in equated monthly instalments over a period of 24 months and 30 months for the remaining 2 tranches. The rate of interest is fixed at 14.60% p.a. payable monthly." "HIMRPL has term loan of Nil (31 March 2022: 37.50 million) availed from a financial institution in single tranche and is secured by: a) First pari-passu charge by way of hypothecation on all current, non-current and fixed assets of HIMRPL both present and future: b) 12.50% of the facility amount in the form of security deposit. c) Corporate guarantee of the Holding Company. d) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of of HIMRPL; and" "HIMRPL has term loan of Nil (31 March 2022: 72.72 million) availed from a financial institution in single tranche and is secured by: a) First pari-passu charge over all the current assets of HIMRPL both present and future; b) 12.50% of the facility amount in the form of security deposit; c) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and d) Corporate guarantee of the Holding Company. The rate of interest is fixed at 14.25% p.a. payable monthly." "HIMRPL has term loan of 300.66 million (31 March 2022: Nil) availed from a financial institution in three (3) individual tranches of 100 million and is secured by: a) First pari-passu charge over all the current and moveable assets of HIMRPL both present and future; b) Cash collateral of 12.50% of the facility amount lien marked in the form of fixed deposit; c) Unconditional personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and d) Unconditional corporate guarantee of the Holding Company. The rate of interest is 14.6% p.a., i.e., 8.45% + Spread (6.15%), payable monthly and the same is repayable in equated monthly instalments over a period of 24 months after the expiry of 6 months moratorium period. " "HCMPL has term loan balance outstanding of 147.67 million (31 March 2022: 323.85 million) availed from a financial institution disbursed in two (2) tranches and secured by: a) First pari-passu charge over all the current and non-current assets of HCMPL, both present and future, with existing lenders of HCMPL. b) Unconditional and irrevocable corporate guarantee by the Holding Company and c) The lender shall have a right to subscribe / invest in the future round of equity/ preference shares of HCMPL in such manner as defined in the agreement. The rate of interest is fixed at 14.00% p.a. payable monthly and principal to be amortised in equal monthly instalments over a period of 26 months."

Textual information (12)

Nature of security

Vehicle loans The Holding Company has a vehicle loan from banks of 27.99 million (31 March 2022: Nil) are secured by hypothecation of vehicles purchased against the loan. The same is repayable in equated monthly installments over a period of 60 months. The rate of interest is fixed at 8.00% p.a payable monthly. RDC has taken vehicle loans of 277.03 (31 March 2022: 322.82 million) from banks which are secured by hypothecation of plant and equipments and vehicles (includes transit mixers) purchased against the loan and corporate guarantee from the Holding Company. The same is repayable in equated monthly instalments over a period of 4-5 years from date of the disbursement of the respective loans. The rate of interest of loans are within the range of 7.75% - 9.16% per annum. Sociam Equipment Solutions Private Limited ("SESPL") has taken vehicle loan of 27.27 million (31 March 2022: Nil) obtained from bank which is repayable in equated monthly instalments over a period of 48 months and is secured by hypothecation of vehicles purchased against the loan. The rate of interest for the same is 8.75% p.a. SESPL has taken vehicle loan of 64.16 million (31 March 2022: Nil) obtained from bank which is repayable in equated monthly instalments over a period of 60 months and is secured by hypothecation of vehicles purchased against the loan. The rate of interest for the same is 8.00% p.a. SESPL has taken vehicle loan of 99.88 million (31 March 2022: Nil) obtained from bank which is repayable in equated monthly instalments over a period of 47 months and is secured by hypothecation of vehicles purchased against the loan. The rate of interest for the same is 8.10% p.a. SESPL has taken equipment loan of 5.48 million (31 March 2022: Nil) obtained from bank which is repayable in equated monthly instalments over a period of 47 months and is secured by hypothecation of equipment purchased against the loan. The rate of interest for the same is 8.55% p.a.

Textual information (13)

Nature of security

Vehicle loans The Holding Company has a vehicle loan from banks of 27.99 million (31 March 2022: Nil) are secured by hypothecation of vehicles purchased against the loan. The same is repayable in equated monthly installments over a period of 60 months. The rate of interest is fixed at 8.00% p.a payable monthly. RDC has taken vehicle loans of 277.03 (31 March 2022: 322.82 million) from banks which are secured by hypothecation of plant and equipments and vehicles (includes transit mixers) purchased against the loan and corporate guarantee from the Holding Company. The same is repayable in equated monthly instalments over a period of 4-5 years from date of the disbursement of the respective loans. The rate of interest of loans are within the range of 7.75% - 9.16% per annum. Sociam Equipment Solutions Private Limited ("SESPL") has taken vehicle loan of 27.27 million (31 March 2022: Nil) obtained from bank which is repayable in equated monthly instalments over a period of 48 months and is secured by hypothecation of vehicles purchased against the loan. The rate of interest for the same is 8.75% p.a. SESPL has taken vehicle loan of 64.16 million (31 March 2022: Nil) obtained from bank which is repayable in equated monthly instalments over a period of 60 months and is secured by hypothecation of vehicles purchased against the loan. The rate of interest for the same is 8.00% p.a. SESPL has taken vehicle loan of 99.88 million (31 March 2022: Nil) obtained from bank which is repayable in equated monthly instalments over a period of 47 months and is secured by hypothecation of vehicles purchased against the loan. The rate of interest for the same is 8.10% p.a. SESPL has taken equipment loan of 5.48 million (31 March 2022: Nil) obtained from bank which is repayable in equated monthly instalments over a period of 47 months and is secured by hypothecation of equipment purchased against the loan. The rate of interest for the same is 8.55% p.a.

Textual information (14)

Nature of security

Non-convertible debentures "HIMRPL has issued 5,000 Non convertible debentures (at a face value of 0.1 million each), balance outstanding 299.80 million (31 March 2022 : 499.70 million) to a financial institution in two (2) tranches and is secured by: a) First pari-passu charge and hypothecation on fixed, current and intangible assets of HIMRPL both present and future; b) Corporate guarantee of the Holding Company; and c) The lender shall have a right to subscribe the equity shares of the Holding Company in such manner as defined in the agreement. The same is repayable over a period of 24 months. The rate of interest is fixed at 15.00% p.a. payable monthly and principal will be repaid at the end of 90 days from the date of borrowing on revolving basis." "HIMRPL has issued 6,500 Non convertible debentures (at a face value of 0.1 million each), balance outstanding 266.05 million (31 March 2022: 160.21 million) to a financial institution in two (2) tranches and secured by: a) Pari Passu charge on all fixed and current assets of HIMRPL both present and future; b) Corporate guarantee of the Holding Company; c) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and d) The lender shall have a right to subscribe the equity shares of the Holding Company in such manner as defined in the agreement. The same is repayable over a period of 24 months. The rate of interest is fixed at 15% p.a. payable monthly and principal will be repaid at the end of 90 days from the date of borrowing on revolving basis." "HIMRPL has issued 300 Non-convertible debentures (at a face value of 1 million each), balance outstanding 300.00 million (31 March 2022: Nil) to a financial institution secured by: a) Pari passu charge on all existing and future current and fixed assets of HIMRPL ; b) Cash collateral of 10% of the facility amount lien marked in the form of fixed deposit; c) Irrevocable and conditional personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and d) Corporate guarantee of Holding Company; The rate of interest is fixed at 14.50% per annum, payable monthly and principal will be repaid at the end of 120 days from the date of borrowing on revolving basis." "Hella Infra Market Singapore Pte. Ltd (""HIMSPL"") has issued first priority perfected debentures balance outstanding of 6,614.48 million (31 March 2022: Nil) to a financial institution for a period of 3 years and secured by: (a) Charge on current assets of HIMSPL; (b) Unconditional and irrevocable corporate guarantee by the Holding Company. The rate of interest is fixed at 11.16%p.a. payable monthly and the principal will be repaid at the end of 90/120/180 days from the date of draw down on a revolving basis." "HIMRPL has a structured credit line loan of 200 million (31 March 2022 : Nil) availed from a financial institution and is secured by: a) First pari passu charge on all existing and future current and fixed assets of HIMRPL ; b) Cash collateral of 10% of the facility amount lien marked in the form of security deposit; c) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and d) Corporate guarantee of the Holding Company. The rate of interest is 14.50% per annum, i.e., 6-month FBLR + Spread, payable monthly and principal will be repaid at the end of 120 days from the date of borrowing on revolving basis."

Textual information (15)

Nature of security

Non-convertible debentures "HIMRPL has issued 5,000 Non convertible debentures (at a face value of 0.1 million each), balance outstanding 299.80 million (31 March 2022 : 499.70 million) to a financial institution in two (2) tranches and is secured by: a) First pari-passu charge and hypothecation on fixed, current and intangible assets of HIMRPL both present and future; b) Corporate guarantee of the Holding Company; and c) The lender shall have a right to subscribe the equity shares of the Holding Company in such manner as defined in the agreement. The same is repayable over a period of 24 months. The rate of interest is fixed at 15.00% p.a. payable monthly and principal will be repaid at the end of 90 days from the date of borrowing on revolving basis." "HIMRPL has issued 6,500 Non convertible debentures (at a face value of 0.1 million each), balance outstanding 266.05 million (31 March 2022: 160.21 million) to a financial institution in two (2) tranches and secured by: a) Pari Passu charge on all fixed and current assets of HIMRPL both present and future; b) Corporate guarantee of the Holding Company; c) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and d) The lender shall have a right to subscribe the equity shares of the Holding Company in such manner as defined in the agreement. The same is repayable over a period of 24 months. The rate of interest is fixed at 15% p.a. payable monthly and principal will be repaid at the end of 90 days from the date of borrowing on revolving basis." "HIMRPL has issued 300 Non-convertible debentures (at a face value of 1 million each), balance outstanding 300.00 million (31 March 2022: Nil) to a financial institution secured by: a) Pari passu charge on all existing and future current and fixed assets of HIMRPL ; b) Cash collateral of 10% of the facility amount lien marked in the form of fixed deposit; c) Irrevocable and conditional personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and d) Corporate guarantee of Holding Company; The rate of interest is fixed at 14.50% per annum, payable monthly and principal will be repaid at the end of 120 days from the date of borrowing on revolving basis." "Hella Infra Market Singapore Pte. Ltd (""HIMSPL"") has issued first priority perfected debentures balance outstanding of 6,614.48 million (31 March 2022: Nil) to a financial institution for a period of 3 years and secured by: (a) Charge on current assets of HIMSPL; (b) Unconditional and irrevocable corporate guarantee by the Holding Company. The rate of interest is fixed at 11.16%p.a. payable monthly and the principal will be repaid at the end of 90/120/180 days from the date of draw down on a revolving basis." "HIMRPL has a structured credit line loan of 200 million (31 March 2022 : Nil) availed from a financial institution and is secured by: a) First pari passu charge on all existing and future current and fixed assets of HIMRPL ; b) Cash collateral of 10% of the facility amount lien marked in the form of security deposit; c) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and d) Corporate guarantee of the Holding Company. The rate of interest is 14.50% per annum, i.e., 6-month FBLR + Spread, payable monthly and principal will be repaid at the end of 120 days from the date of borrowing on revolving basis."

Textual information (16)

Nature of security

Term loans "The Holding Company has a term loan of Nil (31 March 2022: 67.52 million) availed from a financial institution and is secured by: a) First pari-passu charge over all the current assets and fixed assets of the Holding Company both current and future; b) Cash collateral of 25.00 million lien marked in form of fixed deposit; and c) Unconditional and irrevocable personal guarantee from the Directors of the Holding Company. The same is repayable in equated monthly installments over a period of 30 months. The rate of interest is fixed at 14.60% p.a. payable monthly." "The Holding Company has a term loan of 259.79 million (31 March 2022: Nil) availed from a financial institution and is secured by: a) Two times of the secured obligation by way of interim pledge of 3,495 shares of the Company owned by Mr. Souvik Sengupta and subsequent exclusive charge to be created on tangible assets acquired out of loan proceeds. b) Personal guarantee from Directors of the Holding Company. The same is repayable in 48 equated monthly instalments commencing from the end of the month succeeding the month of first disbursement. The rate of interest is fixed at 12.50% p.a. payable monthly." "RDC Concrete (India) Private Limited (""RDC""), a subsidiary company has term loan of 817.94 million (31 March 2022: 350.72 million) availed from bank in various tranches and are secured by: a) First exclusive charge over on entire plant and machinery of RDC both present and future; b) Second charge on current assets (stock and book debts) of RDC both present and future; and c) Corporate guarantee from the Holding Company. d) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of the Holding Company; and The rate of interest is (9.50%-11.45%) p.a., i.e., 1-year MCLR + Spread, payable monthly and the same is disbursed for a period of 60 months including moratorium period of 6 months and thereafter repayable in equal monthly/quarterly installments." "RDC has obtained term loans of 497.78 million (31 March 2022: Nil) availed from banks in various tranches and are secured by: a) First exclusive charge on all fixed assets and moveable fixed assets (includes plant and machinery and other assets) of RDC; b) Second pari passu charge on entire current assets of RDC both present and future; c) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of the Holding Company; and d) Corporate guarantee from the Holding Company. The rate of interest is (10.50%-10.79%) p.a., i.e., 1-year MCLR + Spread, payable monthly and the same is disbursed for a period of 48 months including moratorium period of 6 months and thereafter repayable in equal monthly installments." RDC has obtained term loans of 173.55 million (31 March 2022: 219.79 million) under Emergency Credit Line Guarantee Scheme (‘ECLGS’) for general corporate/long term working capital purposes. These loans carry interest rate of 1-year MCLR +1.05 % spread (i.e. 8.20% - 8.25%) for a period of 60-72 months including moratorium period of 12-24 months and thereafter repayable in 48 equal monthly installments. These loans are secured by second ranking charge on the existing primary and collateral securities including mortgages created in favour of the bank. The entire facility under ECLGS is also covered by way of 100% guarantee cover available from National Credit Guarantee Trustee Group Limited (NCGTC). "HIMRPL has term loan of Nil (31 March 2022 : 164.55 million) availed from a financial institution in six (6) individual tranches of 50 million and is secured by: a) First pari-passu charge over all the current and moveable assets of HIMRPL both present and future; b) Cash collateral of 12.50% of the facility amount lien marked in the form of fixed deposit; c) Unconditional personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and d) Unconditional corporate guarantee of the Holding Company. The first 4 tranches are repayable in equated monthly instalments over a period of 24 months and 30 months for the remaining 2 tranches. The rate of interest is fixed at 14.60% p.a. payable monthly." "HIMRPL has term loan of Nil (31 March 2022: 37.50 million) availed from a financial institution in single tranche and is secured by: a) First pari-passu charge by way of hypothecation on all current, non-current and fixed assets of HIMRPL both present and future: b) 12.50% of the facility amount in the form of security deposit. c) Corporate guarantee of the Holding Company. d) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of of HIMRPL; and" "HIMRPL has term loan of Nil (31 March 2022: 72.72 million) availed from a financial institution in single tranche and is secured by: a) First pari-passu charge over all the current assets of HIMRPL both present and future; b) 12.50% of the facility amount in the form of security deposit; c) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and d) Corporate guarantee of the Holding Company. The rate of interest is fixed at 14.25% p.a. payable monthly." "HIMRPL has term loan of 300.66 million (31 March 2022: Nil) availed from a financial institution in three (3) individual tranches of 100 million and is secured by: a) First pari-passu charge over all the current and moveable assets of HIMRPL both present and future; b) Cash collateral of 12.50% of the facility amount lien marked in the form of fixed deposit; c) Unconditional personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and d) Unconditional corporate guarantee of the Holding Company. The rate of interest is 14.6% p.a., i.e., 8.45% + Spread (6.15%), payable monthly and the same is repayable in equated monthly instalments over a period of 24 months after the expiry of 6 months moratorium period. " "HCMPL has term loan balance outstanding of 147.67 million (31 March 2022: 323.85 million) availed from a financial institution disbursed in two (2) tranches and secured by: a) First pari-passu charge over all the current and non-current assets of HCMPL, both present and future, with existing lenders of HCMPL. b) Unconditional and irrevocable corporate guarantee by the Holding Company and c) The lender shall have a right to subscribe / invest in the future round of equity/ preference shares of HCMPL in such manner as defined in the agreement. The rate of interest is fixed at 14.00% p.a. payable monthly and principal to be amortised in equal monthly instalments over a period of 26 months."

Textual information (17)

Nature of security

"The Holding Company has a term loan of Nil (31 March 2022: 67.52 million) availed from a financial institution and is secured by: a) First pari-passu charge over all the current assets and fixed assets of the Holding Company both current and future; b) Cash collateral of 25.00 million lien marked in form of fixed deposit; and c) Unconditional and irrevocable personal guarantee from the Directors of the Holding Company. The same is repayable in equated monthly installments over a period of 30 months. The rate of interest is fixed at 14.60% p.a. payable monthly." "The Holding Company has a term loan of 259.79 million (31 March 2022: Nil) availed from a financial institution and is secured by: a) Two times of the secured obligation by way of interim pledge of 3,495 shares of the Company owned by Mr. Souvik Sengupta and subsequent exclusive charge to be created on tangible assets acquired out of loan proceeds. b) Personal guarantee from Directors of the Holding Company. The same is repayable in 48 equated monthly instalments commencing from the end of the month succeeding the month of first disbursement. The rate of interest is fixed at 12.50% p.a. payable monthly." "RDC Concrete (India) Private Limited (""RDC""), a subsidiary company has term loan of 817.94 million (31 March 2022: 350.72 million) availed from bank in various tranches and are secured by: a) First exclusive charge over on entire plant and machinery of RDC both present and future; b) Second charge on current assets (stock and book debts) of RDC both present and future; and c) Corporate guarantee from the Holding Company. d) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of the Holding Company; and The rate of interest is (9.50%-11.45%) p.a., i.e., 1-year MCLR + Spread, payable monthly and the same is disbursed for a period of 60 months including moratorium period of 6 months and thereafter repayable in equal monthly/quarterly installments." "RDC has obtained term loans of 497.78 million (31 March 2022: Nil) availed from banks in various tranches and are secured by: a) First exclusive charge on all fixed assets and moveable fixed assets (includes plant and machinery and other assets) of RDC; b) Second pari passu charge on entire current assets of RDC both present and future; c) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of the Holding Company; and d) Corporate guarantee from the Holding Company. The rate of interest is (10.50%-10.79%) p.a., i.e., 1-year MCLR + Spread, payable monthly and the same is disbursed for a period of 48 months including moratorium period of 6 months and thereafter repayable in equal monthly installments." RDC has obtained term loans of 173.55 million (31 March 2022: 219.79 million) under Emergency Credit Line Guarantee Scheme (‘ECLGS’) for general corporate/long term working capital purposes. These loans carry interest rate of 1-year MCLR +1.05 % spread (i.e. 8.20% - 8.25%) for a period of 60-72 months including moratorium period of 12-24 months and thereafter repayable in 48 equal monthly installments. These loans are secured by second ranking charge on the existing primary and collateral securities including mortgages created in favour of the bank. The entire facility under ECLGS is also covered by way of 100% guarantee cover available from National Credit Guarantee Trustee Group Limited (NCGTC). "HIMRPL has term loan of Nil (31 March 2022 : 164.55 million) availed from a financial institution in six (6) individual tranches of 50 million and is secured by: a) First pari-passu charge over all the current and moveable assets of HIMRPL both present and future; b) Cash collateral of 12.50% of the facility amount lien marked in the form of fixed deposit; c) Unconditional personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and d) Unconditional corporate guarantee of the Holding Company. The first 4 tranches are repayable in equated monthly instalments over a period of 24 months and 30 months for the remaining 2 tranches. The rate of interest is fixed at 14.60% p.a. payable monthly." "HIMRPL has term loan of Nil (31 March 2022: 37.50 million) availed from a financial institution in single tranche and is secured by: a) First pari-passu charge by way of hypothecation on all current, non-current and fixed assets of HIMRPL both present and future: b) 12.50% of the facility amount in the form of security deposit. c) Corporate guarantee of the Holding Company. d) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of of HIMRPL; and" "HIMRPL has term loan of Nil (31 March 2022: 72.72 million) availed from a financial institution in single tranche and is secured by: a) First pari-passu charge over all the current assets of HIMRPL both present and future; b) 12.50% of the facility amount in the form of security deposit; c) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and d) Corporate guarantee of the Holding Company. The rate of interest is fixed at 14.25% p.a. payable monthly." "HIMRPL has term loan of 300.66 million (31 March 2022: Nil) availed from a financial institution in three (3) individual tranches of 100 million and is secured by: a) First pari-passu charge over all the current and moveable assets of HIMRPL both present and future; b) Cash collateral of 12.50% of the facility amount lien marked in the form of fixed deposit; c) Unconditional personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and d) Unconditional corporate guarantee of the Holding Company. The rate of interest is 14.6% p.a., i.e., 8.45% + Spread (6.15%), payable monthly and the same is repayable in equated monthly instalments over a period of 24 months after the expiry of 6 months moratorium period. " "HCMPL has term loan balance outstanding of 147.67 million (31 March 2022: 323.85 million) availed from a financial institution disbursed in two (2) tranches and secured by: a) First pari-passu charge over all the current and non-current assets of HCMPL, both present and future, with existing lenders of HCMPL. b) Unconditional and irrevocable corporate guarantee by the Holding Company and c) The lender shall have a right to subscribe / invest in the future round of equity/ preference shares of HCMPL in such manner as defined in the agreement. The rate of interest is fixed at 14.00% p.a. payable monthly and principal to be amortised in equal monthly instalments over a period of 26 months."

Textual information (18)

Nature of security

Working capital loans "The Holding Company has cash credit/ working capital demand loan for Nil (31 March 2022: 434.66 million) obtained from a bank which is repayable on demand and is secured by: a) First pari passu charge on the entire current asset of the Holding Company both present and future; b) Cash collateral of 40% of the existing facility amount (250.00 million) and 35% of the enhanced facility amount (450.00 million) lien marked in the form of fixed deposit; and c) Personal guarantee from the Directors of the Holding Company. The rate of interest is 8.45% p.a. i.e. 1-year MCLR + Spread (1.10% p.a) for cash credit facility and mutually agreed at the time of facility disbursement for working capital demand loan, payable monthly." "The Holding Company has cash credit/ working capital demand loan of 495.90 million (31 March 2022: 480.45 million) obtained from a bank which is repayable on demand and is secured by: a) Pari passu charge on the entire current asset of the Holding Company both present and future; b) Cash collateral of 40% on the facility amount aggregating 150.00 million and 35% on the balance facility amount of 350.00 million, lien marked in the form of fixed deposit; and; and c) Unconditional and irrevocable personal guarantee from the Directors of the Holding Company. The rate of interest is 8.50% - 10.75% p.a. i.e. BB-EBR + Spread (1.26%) for cash credit facility and 8.25% - 10.50% p.a. i.e.,BB-EBR + Spread (1.01%), for working capital demand loan, payable monthly." "The Holding Company has cash credit of 157.70 million (31 March 2022: 183.14 million) obtained from a bank which is repayable on demand and is secured by: a) First pari passu charge on the entire current asset of the Holding Company both present and future. b) Lien in the form of fixed deposit of 50% of 100 million; and c) Personal guarantee from the Directors of the Holding Company and Ms. Aarti Sharda. The rate of interest is 9.80% - 11.80% p.a. i.e. 1-year MCLR + BSS 0.30% + CRP (2.55%), payable monthly." "The Holding Company has cash credit of 223.77 million (31 March 2022: 254.78 million) obtained from a bank which is repayable on demand and is secured by: a) First pari passu charge on the entire current asset of the Holding Company both present and future; b) Cash collateral of 40% of the facility amount lien marked in the form of fixed deposit; and c) Unconditional and irrevocable personal guarantee from the Directors of the Holding Company. The rate of interest is 10.30% p.a. i.e. 1-year MCLR + Spread (1.00%), payable monthly." "The Holding Company has cash credit/ working capital demand loan of 100.07 million (31 March 2022: 250.00 million) obtained from a bank which is repayable on demand and is secured by: a) First pari passu charge on the entire current asset of the Holding Company both present and future; b) Cash collateral of 40% of the facility amount lien marked in the form of fixed deposit; and c) Personal guarantee from the Directors of the Holding Company. The rate of interest is 8.50% - 9.00% p.a. i.e. 1-year MCLR for cash credit facility and mutually agreed at the time of facility disbursement for working capital demand loan, payable monthly." "The Holding Company has cash credit/ working capital demand loan of 721.88 million (31 March 2022: 487.94 million) which is repayable on demand and bill discounting facility of 170.42 million (31 March 2022: Nil) obtained from a bank which is repayable on revolving basis and is secured by: a) First pari passu charge on the entire current asset of the Holding Company both present and future; b) Cash collateral of 40% of the entire facility amount lien marked in the form of fixed deposit; and c) Personal guarantee from the Directors of the Holding Company. The rate of interest is 8.25% - 12.37% p.a. i.e. 3-months Repo + Spread (4.00%), payable monthly." "The Holding has cash credit/ working capital demand loan of 760.00 million (31 March 2022: 495.28 million) obtained from a bank which is repayable on demand and is secured by: a) First pari passu charge on the entire current asset of the Holding Company both present and future; and b) Personal guarantee from the Directors of the Holding Company of 800.00 million each. c) Cash collateral of 40% of the entire facility amount lien marked in the form of fixed deposit The rate of interest is 8.30% - 9.75% p.a. i.e. 3M MCLR + Spread (1.70%), payable monthly for cash credit facility. The rate of interest is 8.10% - 10.35% p.a. i.e. 3M MCLR + Spread (1.70%), payable monthly working capital demand loan facility" "The Holding Company has cash credit/ working capital demand loan of 756.45 million (31 March 2022: 214.14 million) obtained from a bank which is repayable on demand and is secured by: a) First pari passu charge on the entire current asset of the Holding Company both present and future. b) Cash collateral of 35% of the facility amount lien marked in the form of fixed deposit; and c) Personal guarantee from the Directors of the Holding Company. The rate of interest is 8.25% - 9.45% p.a. i.e. 6-months MCLR + Spread (1.75% p.a.), payable monthly for cash credit facility and mutually agreed at the time of facility disbursement for working capital demand loan, payable monthly." "The Holding Company has cash credit/ working capital demand loan of 587.95 million (31 March 2022: 600.00 million) obtained from a bank which is repayable on demand and is secured by: a) First pari passu charge on the entire current asset of the Holding Company both present and future; b) Lien in the form of fixed deposit of 35% of the facility amount; and c) Personal guarantee from the Directors of the Holding Company. The rate of interest is 8.50% - 9.80% p.a. i.e. 12-months MCLR + Spread , payable monthly for cash credit facility. The rate of interest is 8.10% - 10.15% p.a. i.e. 3-months MCLR + Spread , working capital demand loan, payable monthly" "The Holding Company has cash credit/ working capital demand loan of 734.84 million (31 March 2022: 498.66 million) obtained from a bank which is repayable on demand and is secured by: a) First pari passu charge on the entire current asset of the Holding Company both present and future. b) Cash collateral of 40% of the facility amount lien marked in the form of fixed deposit; and c) Personal guarantee from the Directors of the Holding Company. d) Lien marking on FD in favour of IBL and FD should be renewed automatically until payment of overdraft. The rate of interest is 8.75% - 10.10% p.a. linked to MCLR + spread (1%) for cash credit and working capital demand loan facility. The rate of interest is 5.65% - 6.60 p.a. linked to FD plus 0.25% at monthly rest." "The Holding Company has cash credit facility of 145.74 million (31 March, 2022: 146.50 million) which is repayable on demand and bill discounting facility of 300.53 million (31 March 2022: Nil) obtained from a bank which is repayable on revolving basis and is secured by: a) First pari passu charge on the entire moveable fixed asset and current asset of the Holding Company both present and future; b) Exclusive charges on: - Equitable mortgage on immovable properties i.e. flats of 2,540 square feet carpet area of Mr. Souvik Sengupta - Lien in the form of fixed deposit of 35.00 million; - Lien in the form of mutual fund of 75.00 million c) Personal guarantee from the Directors of the Holding Company; and d) Third party guarantee from Ms. Aarti Sharda, Mr. Ankush Sengupta and Ms. Nikhita Sharda, relatives of the Directors of the Holding Company. The rate of interest is 8.55% - 9.20 p.a. i.e. 6 Month MCLR + Spread (1.50% p.a), payable monthly for cash credit facility. The rate of interest is 8.20% p.a. i.e. 6 Month MCLR + Spread (0.85% p.a), payable monthly for bill discounting facility." "The Holding Company has cash credit/ working capital demand loan of 87.25 million (31 March 2022: 144.02 million) obtained from a bank which is repayable on demand and is secured by: a) First pari passu charge on the entire moveable fixed asset and current asset of the Holding Company both present and future.; b) Lien in the form of fixed deposit of 140.00 million; and c) Unconditional and irrevocable personal guarantee from the Directors of the Holding Company. The rate of interest is 8.90% - 9.65% p.a. linked to 1-year MCLR + Spread (0.50% p.a) for cash credit facility and The rate of interest is 7.90% - 9.65% p.a. 1-month MCLR + Spread (0.50% p.a) for working capital demand loan, payable monthly." "The Holding Company has cash credit/ working capital demand loan of 228.90 million (31 March 2022 : 200.00 million) obtained from a bank which is repayable on demand and is secured by: a) First pari passu charge on the entire current asset of the Holding Company both present and future; b) Lien marked in the form of fixed deposit of 40% of the existing facility amount (250.00 million) and 35% of the enhanced facility amount (250.00 million); and c) Personal guarantee from the Directors of the Holding Company. The rate of interest is 9.00% - 10.65% p.a. linked to 3-months MCLR + Spread (1.30% p.a), payable monthly and mutually agreed at the time of facility disbursement for working capital demand loan, payable monthly." "The Holding Company has cash credit/ working capital demand loan of 470.18 million (31 March, 2022: 300.21 million) and is secured by: a) First pari passu charge on the entire current

asset of the Holding Company both present and future; b) Lien in the form of fixed deposit of 40% of the facility amount; and c) Personal guarantee from the Directors of the Holding Company. The rate of interest is 9.40% p.a. i.e. 6-months MCLR + Spread (1.25% p.a) for cash credit facility and mutually agreed at the time of facility disbursement for working capital demand loan." "RDC has cash credit of 43.34 million (31 March 2022: 98.97 million) obtained from a bank which is repayable on demand and is secured by: a) Pari passu charge on all current assets of RDC both present and future; b) Second pari passu charge on all movable property, plant and equipment of RDC both present and future; c) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of RDC; and d) Corporate guarantee from the Holding Company. The rate of interest on cash credit is 9% p.a. i.e. 6-months MCLR (7.20%) + Spread (1.80%), payable monthly." "RDC has cash credit of 256.00 million (31 March 2022: 105.68 million) and acceptance of 35.54 million (31 March 2022: 61.44 million) obtained from bank which is secured by: a) First exclusive on current assets (stock and book debts) of RDC both present and future. b) Second charge on entire plant and machinery of the Holding Company both present and future. c) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of RDC; and d) Corporate guarantee from the Holding Company. The rate of interest on cash credit is 9.30% p.a., i.e., 3-months MCLR (7.10%) + Spread (2.25%), payable monthly and repayable on demand. The rate of interest on acceptance is mutually agreed at the time of the disbursement and is repayable within 180 days of disbursement." RDC has bank overdraft having credit balance of 34.08 million (31 March 2022: Nil) obtained from a bank which is repayable on demand and is secured by fixed deposit of 150.00 million. The rate of interest is 5.97-7.39% p.a., i.e., fixed deposit rate + Spread (2.00%), payable monthly. RDC has bank overdraft having credit balance of 284.64 million (31 March 2022: Nil) obtained from a bank which is repayable on demand and is secured by fixed deposit of 300.00 million. The rate of interest is 6.20% p.a., i.e., fixed deposit rate + Spread (0.50%), payable monthly. "RDC has a working capital demand loan of 60.00 million (31 March 2022: Nil) obtained from a bank which is payable 90 days from the date of disbursement and is secured by: a) Pari passu charge on all current assets of RDC both present and future; b) First pari passu charge on all movable property, plant and equipment of RDC both present and future; c) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of RDC; d) Corporate guarantee from the Holding Company. The rate of interest on cash credit is 8.20% p.a., i.e.. 3-months MCLR (7.55%) + Spread (0.65%) payable monthly." "RDC has a working capital demand loan of 100.00 million (31 March 2022: Nil) obtained from a bank which is payable 180 days from the date of disbursement and is secured by: a) First pari passu charge on all current assets of RDC both present and future; b) Second pari passu charge on property and and immovable property, plant and equipment of RDC, if provided to all other working capital lenders; c) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of RDC; and d) Corporate guarantee from the Holding Company. The rate of interest on working capital demand loan is 9.00% p.a; i.e. linked to IDFC Bank MCLR" "SESPL has cash credit of 94.92 million (31 March 2022: 148.73 million) obtained from bank which is repayable on demand and is secured by: a) Hypothecation on current assets and moveable fixed assets of SESPL, both present and future, on first pari passu basis with other lenders under multiple banking arrangement. b) Unconditional and irrevocable personal guarantee of Souvik Sengupta and Aaditya Sharda, Directors of SESPL. c) Corporate guarantee of the Holding Company. The rate of interest is 9.25% p.a., i.e., repo-rate + spread (5.25%), with monthly reset." "SESPL has line of credit having balance of 179.18 (31 March 2022 : Nil) obtained from bank which is repayable on demand and is secured by: a. First pari-passu charge on entire present and future current assets and movable fixed assets of SESPL. b. Unconditional and irrevocable personal guarantee of Souvik Sengupta and Aaditya Sharda, Directors of SESPL. c. Lien on fixed deposits of 72 million in the name of SESPL. The rate of interest is Repo Linked Lending Rate (RLLR) + 0.35%. RLLR is subject to change bi-monthly. " Bill discounting Bill discounting by the Holding Company from financial institution of Nil (31 March 2022: 224.15 million) which is repayable within 120 days from date of disbursement and bearing an interest rate of 10.80% - 12.00% p.a. The same is secured by the receivables against the invoices discounted. Bill discounting by the Holding Company from bank of Nil (31 March 2022: 59.28 million) which is repayable within 180 days from date of disbursement and bearing an interest rate of 9.50% p.a. The same is secured by the receivables against the invoices discounted. RDC has bill discounting from financial institution of 161.16 million (31 March 2022: 126.21 million) which is repayable within 120 days from date of disbursement and bearing an interest rate of 14%p.a. The same is secured by corporate guarantee of the Holding Company. RDC has unsecured bill discounting from financial institution of 7.70 million (31 March 2022: Nil) which is repayable within 90 days from date of disbursement and the rate of interest is mutually agreed at the time of disbursement.

Textual information (19)

Nature of security

Working capital loans "The Holding Company has cash credit/ working capital demand loan for Nil (31 March 2022: 434.66 million) obtained from a bank which is repayable on demand and is secured by: a) First pari passu charge on the entire current asset of the Holding Company both present and future; b) Cash collateral of 40% of the existing facility amount (250.00 million) and 35% of the enhanced facility amount (450.00 million) lien marked in the form of fixed deposit; and c) Personal guarantee from the Directors of the Holding Company. The rate of interest is 8.45% p.a. i.e. 1-year MCLR + Spread (1.10% p.a) for cash credit facility and mutually agreed at the time of facility disbursement for working capital demand loan, payable monthly." "The Holding Company has cash credit/ working capital demand loan of 495.90 million (31 March 2022: 480.45 million) obtained from a bank which is repayable on demand and is secured by: a) Pari passu charge on the entire current asset of the Holding Company both present and future; b) Cash collateral of 40% on the facility amount aggregating 150.00 million and 35% on the balance facility amount of 350.00 million, lien marked in the form of fixed deposit; and; and c) Unconditional and irrevocable personal guarantee from the Directors of the Holding Company. The rate of interest is 8.50% - 10.75% p.a. i.e. BB-EBR + Spread (1.26%) for cash credit facility and 8.25% - 10.50% p.a. i.e.,BB-EBR + Spread (1.01%), for working capital demand loan, payable monthly." "The Holding Company has cash credit of 157.70 million (31 March 2022: 183.14 million) obtained from a bank which is repayable on demand and is secured by: a) First pari passu charge on the entire current asset of the Holding Company both present and future. b) Lien in the form of fixed deposit of 50% of 100 million; and c) Personal guarantee from the Directors of the Holding Company and Ms. Aarti Sharda. The rate of interest is 9.80% - 11.80% p.a. i.e. 1-year MCLR + BSS 0.30% + CRP (2.55%), payable monthly." "The Holding Company has cash credit of 223.77 million (31 March 2022: 254.78 million) obtained from a bank which is repayable on demand and is secured by: a) First pari passu charge on the entire current asset of the Holding Company both present and future; b) Cash collateral of 40% of the facility amount lien marked in the form of fixed deposit; and c) Unconditional and irrevocable personal guarantee from the Directors of the Holding Company. The rate of interest is 10.30% p.a. i.e. 1-year MCLR + Spread (1.00%), payable monthly." "The Holding Company has cash credit/ working capital demand loan of 100.07 million (31 March 2022: 250.00 million) obtained from a bank which is repayable on demand and is secured by: a) First pari passu charge on the entire current asset of the Holding Company both present and future; b) Cash collateral of 40% of the facility amount lien marked in the form of fixed deposit; and c) Personal guarantee from the Directors of the Holding Company. The rate of interest is 8.50% - 9.00% p.a. i.e. 1-year MCLR for cash credit facility and mutually agreed at the time of facility disbursement for working capital demand loan, payable monthly." "The Holding Company has cash credit/ working capital demand loan of 721.88 million (31 March 2022: 487.94 million) which is repayable on demand and bill discounting facility of 170.42 million (31 March 2022: Nil) obtained from a bank which is repayable on revolving basis and is secured by: a) First pari passu charge on the entire current asset of the Holding Company both present and future; b) Cash collateral of 40% of the entire facility amount lien marked in the form of fixed deposit; and c) Personal guarantee from the Directors of the Holding Company. The rate of interest is 8.25% - 12.37% p.a. i.e. 3-months Repo + Spread (4.00%), payable monthly." "The Holding has cash credit/ working capital demand loan of 760.00 million (31 March 2022: 495.28 million) obtained from a bank which is repayable on demand and is secured by: a) First pari passu charge on the entire current asset of the Holding Company both present and future; and b) Personal guarantee from the Directors of the Holding Company of 800.00 million each. c) Cash collateral of 40% of the entire facility amount lien marked in the form of fixed deposit The rate of interest is 8.30% - 9.75% p.a. i.e. 3M MCLR + Spread (1.70%), payable monthly for cash credit facility. The rate of interest is 8.10% - 10.35% p.a. i.e. 3M MCLR + Spread (1.70%), payable monthly working capital demand loan facility" "The Holding Company has cash credit/ working capital demand loan of 756.45 million (31 March 2022: 214.14 million) obtained from a bank which is repayable on demand and is secured by: a) First pari passu charge on the entire current asset of the Holding Company both present and future. b) Cash collateral of 35% of the facility amount lien marked in the form of fixed deposit; and c) Personal guarantee from the Directors of the Holding Company. The rate of interest is 8.25% - 9.45% p.a. i.e. 6-months MCLR + Spread (1.75% p.a.), payable monthly for cash credit facility and mutually agreed at the time of facility disbursement for working capital demand loan, payable monthly." "The Holding Company has cash credit/ working capital demand loan of 587.95 million (31 March 2022: 600.00 million) obtained from a bank which is repayable on demand and is secured by: a) First pari passu charge on the entire current asset of the Holding Company both present and future; b) Lien in the form of fixed deposit of 35% of the facility amount; and c) Personal guarantee from the Directors of the Holding Company. The rate of interest is 8.50% - 9.80% p.a. i.e. 12-months MCLR + Spread , payable monthly for cash credit facility. The rate of interest is 8.10% - 10.15% p.a. i.e. 3-months MCLR + Spread , working capital demand loan, payable monthly" "The Holding Company has cash credit/ working capital demand loan of 734.84 million (31 March 2022: 498.66 million) obtained from a bank which is repayable on demand and is secured by: a) First pari passu charge on the entire current asset of the Holding Company both present and future. b) Cash collateral of 40% of the facility amount lien marked in the form of fixed deposit; and c) Personal guarantee from the Directors of the Holding Company. d) Lien marking on FD in favour of IBL and FD should be renewed automatically until payment of overdraft. The rate of interest is 8.75% - 10.10% p.a. linked to MCLR + spread (1%) for cash credit and working capital demand loan facility. The rate of interest is 5.65% - 6.60 p.a. linked to FD plus 0.25% at monthly rest." "The Holding Company has cash credit facility of 145.74 million (31 March, 2022: 146.50 million) which is repayable on demand and bill discounting facility of 300.53 million (31 March 2022: Nil) obtained from a bank which is repayable on revolving basis and is secured by: a) First pari passu charge on the entire moveable fixed asset and current asset of the Holding Company both present and future; b) Exclusive charges on: - Equitable mortgage on immovable properties i.e. flats of 2,540 square feet carpet area of Mr. Souvik Sengupta - Lien in the form of fixed deposit of 35.00 million; - Lien in the form of mutual fund of 75.00 million c) Personal guarantee from the Directors of the Holding Company; and d) Third party guarantee from Ms. Aarti Sharda, Mr. Ankush Sengupta and Ms. Nikhita Sharda, relatives of the Directors of the Holding Company. The rate of interest is 8.55% - 9.20 p.a. i.e. 6 Month MCLR + Spread (1.50% p.a), payable monthly for cash credit facility. The rate of interest is 8.20% p.a. i.e. 6 Month MCLR + Spread (0.85% p.a), payable monthly for bill discounting facility." "The Holding Company has cash credit/ working capital demand loan of 87.25 million (31 March 2022: 144.02 million) obtained from a bank which is repayable on demand and is secured by: a) First pari passu charge on the entire moveable fixed asset and current asset of the Holding Company both present and future.; b) Lien in the form of fixed deposit of 140.00 million; and c) Unconditional and irrevocable personal guarantee from the Directors of the Holding Company. The rate of interest is 8.90% - 9.65% p.a. linked to 1-year MCLR + Spread (0.50% p.a) for cash credit facility and The rate of interest is 7.90% - 9.65% p.a. 1-month MCLR + Spread (0.50% p.a) for working capital demand loan, payable monthly." "The Holding Company has cash credit/ working capital demand loan of 228.90 million (31 March 2022 : 200.00 million) obtained from a bank which is repayable on demand and is secured by: a) First pari passu charge on the entire current asset of the Holding Company both present and future; b) Lien marked in the form of fixed deposit of 40% of the existing facility amount (250.00 million) and 35% of the enhanced facility amount (250.00 million); and c) Personal guarantee from the Directors of the Holding Company. The rate of interest is 9.00% - 10.65% p.a. linked to 3-months MCLR + Spread (1.30% p.a), payable monthly and mutually agreed at the time of facility disbursement for working capital demand loan, payable monthly." "The Holding Company has cash credit/ working capital demand loan of 470.18 million (31 March, 2022: 300.21 million) and is secured by: a) First pari passu charge on the entire current

asset of the Holding Company both present and future; b) Lien in the form of fixed deposit of 40% of the facility amount; and c) Personal guarantee from the Directors of the Holding Company. The rate of interest is 9.40% p.a. i.e. 6-months MCLR + Spread (1.25% p.a) for cash credit facility and mutually agreed at the time of facility disbursement for working capital demand loan." "RDC has cash credit of 43.34 million (31 March 2022: 98.97 million) obtained from a bank which is repayable on demand and is secured by: a) Pari passu charge on all current assets of RDC both present and future; b) Second pari passu charge on all movable property, plant and equipment of RDC both present and future; c) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of RDC; and d) Corporate guarantee from the Holding Company. The rate of interest on cash credit is 9% p.a. i.e. 6-months MCLR (7.20%) + Spread (1.80%), payable monthly." "RDC has cash credit of 256.00 million (31 March 2022: 105.68 million) and acceptance of 35.54 million (31 March 2022: 61.44 million) obtained from bank which is secured by: a) First exclusive on current assets (stock and book debts) of RDC both present and future. b) Second charge on entire plant and machinery of the Holding Company both present and future. c) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of RDC; and d) Corporate guarantee from the Holding Company. The rate of interest on cash credit is 9.30% p.a., i.e., 3-months MCLR (7.10%) + Spread (2.25%), payable monthly and repayable on demand. The rate of interest on acceptance is mutually agreed at the time of the disbursement and is repayable within 180 days of disbursement." RDC has bank overdraft having credit balance of 34.08 million (31 March 2022: Nil) obtained from a bank which is repayable on demand and is secured by fixed deposit of 150.00 million. The rate of interest is 5.97-7.39% p.a., i.e., fixed deposit rate + Spread (2.00%), payable monthly. RDC has bank overdraft having credit balance of 284.64 million (31 March 2022: Nil) obtained from a bank which is repayable on demand and is secured by fixed deposit of 300.00 million. The rate of interest is 6.20% p.a., i.e., fixed deposit rate + Spread (0.50%), payable monthly. "RDC has a working capital demand loan of 60.00 million (31 March 2022: Nil) obtained from a bank which is payable 90 days from the date of disbursement and is secured by: a) Pari passu charge on all current assets of RDC both present and future; b) First pari passu charge on all movable property, plant and equipment of RDC both present and future; c) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of RDC; d) Corporate guarantee from the Holding Company. The rate of interest on cash credit is 8.20% p.a., i.e.. 3-months MCLR (7.55%) + Spread (0.65%) payable monthly." "RDC has a working capital demand loan of 100.00 million (31 March 2022: Nil) obtained from a bank which is payable 180 days from the date of disbursement and is secured by: a) First pari passu charge on all current assets of RDC both present and future; b) Second pari passu charge on property and and immovable property, plant and equipment of RDC, if provided to all other working capital lenders; c) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of RDC; and d) Corporate guarantee from the Holding Company. The rate of interest on working capital demand loan is 9.00% p.a; i.e. linked to IDFC Bank MCLR" "SESPL has cash credit of 94.92 million (31 March 2022: 148.73 million) obtained from bank which is repayable on demand and is secured by: a) Hypothecation on current assets and moveable fixed assets of SESPL, both present and future, on first pari passu basis with other lenders under multiple banking arrangement. b) Unconditional and irrevocable personal guarantee of Souvik Sengupta and Aaditya Sharda, Directors of SESPL. c) Corporate guarantee of the Holding Company. The rate of interest is 9.25% p.a., i.e., repo-rate + spread (5.25%), with monthly reset." "SESPL has line of credit having balance of 179.18 (31 March 2022 : Nil) obtained from bank which is repayable on demand and is secured by: a. First pari-passu charge on entire present and future current assets and movable fixed assets of SESPL. b. Unconditional and irrevocable personal guarantee of Souvik Sengupta and Aaditya Sharda, Directors of SESPL. c. Lien on fixed deposits of 72 million in the name of SESPL. The rate of interest is Repo Linked Lending Rate (RLLR) + 0.35%. RLLR is subject to change bi-monthly. " Bill discounting Bill discounting by the Holding Company from financial institution of Nil (31 March 2022: 224.15 million) which is repayable within 120 days from date of disbursement and bearing an interest rate of 10.80% - 12.00% p.a. The same is secured by the receivables against the invoices discounted. Bill discounting by the Holding Company from bank of Nil (31 March 2022: 59.28 million) which is repayable within 180 days from date of disbursement and bearing an interest rate of 9.50% p.a. The same is secured by the receivables against the invoices discounted. RDC has bill discounting from financial institution of 161.16 million (31 March 2022: 126.21 million) which is repayable within 120 days from date of disbursement and bearing an interest rate of 14%p.a. The same is secured by corporate guarantee of the Holding Company. RDC has unsecured bill discounting from financial institution of 7.70 million (31 March 2022: Nil) which is repayable within 90 days from date of disbursement and the rate of interest is mutually agreed at the time of disbursement.

Textual information (20)

Nature of security

Vehicle loans The Holding Company has a vehicle loan from banks of 27.99 million (31 March 2022: Nil) are secured by hypothecation of vehicles purchased against the loan. The same is repayable in equated monthly installments over a period of 60 months. The rate of interest is fixed at 8.00% p.a payable monthly. RDC has taken vehicle loans of 277.03 (31 March 2022: 322.82 million) from banks which are secured by hypothecation of plant and equipments and vehicles (includes transit mixers) purchased against the loan and corporate guarantee from the Holding Company. The same is repayable in equated monthly instalments over a period of 4-5 years from date of the disbursement of the respective loans. The rate of interest of loans are within the range of 7.75% - 9.16% per annum. Sociam Equipment Solutions Private Limited ("SESPL") has taken vehicle loan of 27.27 million (31 March 2022: Nil) obtained from bank which is repayable in equated monthly instalments over a period of 48 months and is secured by hypothecation of vehicles purchased against the loan. The rate of interest for the same is 8.75% p.a. SESPL has taken vehicle loan of 64.16 million (31 March 2022: Nil) obtained from bank which is repayable in equated monthly instalments over a period of 60 months and is secured by hypothecation of vehicles purchased against the loan. The rate of interest for the same is 8.00% p.a. SESPL has taken vehicle loan of 99.88 million (31 March 2022: Nil) obtained from bank which is repayable in equated monthly instalments over a period of 47 months and is secured by hypothecation of vehicles purchased against the loan. The rate of interest for the same is 8.10% p.a. SESPL has taken equipment loan of 5.48 million (31 March 2022: Nil) obtained from bank which is repayable in equated monthly instalments over a period of 47 months and is secured by hypothecation of equipment purchased against the loan. The rate of interest for the same is 8.55% p.a.

Textual information (21)

Nature of security

Vehicle loans The Holding Company has a vehicle loan from banks of 27.99 million (31 March 2022: Nil) are secured by hypothecation of vehicles purchased against the loan. The same is repayable in equated monthly installments over a period of 60 months. The rate of interest is fixed at 8.00% p.a payable monthly. RDC has taken vehicle loans of 277.03 (31 March 2022: 322.82 million) from banks which are secured by hypothecation of plant and equipments and vehicles (includes transit mixers) purchased against the loan and corporate guarantee from the Holding Company. The same is repayable in equated monthly instalments over a period of 4-5 years from date of the disbursement of the respective loans. The rate of interest of loans are within the range of 7.75% - 9.16% per annum. Sociam Equipment Solutions Private Limited ("SESPL") has taken vehicle loan of 27.27 million (31 March 2022: Nil) obtained from bank which is repayable in equated monthly instalments over a period of 48 months and is secured by hypothecation of vehicles purchased against the loan. The rate of interest for the same is 8.75% p.a. SESPL has taken vehicle loan of 64.16 million (31 March 2022: Nil) obtained from bank which is repayable in equated monthly instalments over a period of 60 months and is secured by hypothecation of vehicles purchased against the loan. The rate of interest for the same is 8.00% p.a. SESPL has taken vehicle loan of 99.88 million (31 March 2022: Nil) obtained from bank which is repayable in equated monthly instalments over a period of 47 months and is secured by hypothecation of vehicles purchased against the loan. The rate of interest for the same is 8.10% p.a. SESPL has taken equipment loan of 5.48 million (31 March 2022: Nil) obtained from bank which is repayable in equated monthly instalments over a period of 47 months and is secured by hypothecation of equipment purchased against the loan. The rate of interest for the same is 8.55% p.a.

Textual information (22)

Particulars of redemption or conversion

"The Holding Company has issued 400 Non-Convertible debentures ('NCDs') (at a face value of 1.00 million each) balance outstanding 205.31 million (31 March 2021: 368.54 million, 01 April 2020: Nil) to a financial institution in three (3) tranches and is secured by: a) First pari passu charge over the fixed and current assets of the Holding Company both present and future; and b) The lender shall have a right to subscribe the equity shares of the Holding Company in such manner as defined in the agreement. The same is repayable in equated monthy installments over a period of 30-36 months. The rate of interest is fixed at 14.50% p.a. payable monthly."

Textual information (23)

Particulars of redemption or conversion

"The Holding Company has issued 400 Non-Convertible debentures ('NCDs') (at a face value of 1.00 million each) balance outstanding 205.31 million (31 March 2021: 368.54 million, 01 April 2020: Nil) to a financial institution in three (3) tranches and is secured by: a) First pari passu charge over the fixed and current assets of the Holding Company both present and future; and b) The lender shall have a right to subscribe the equity shares of the Holding Company in such manner as defined in the agreement. The same is repayable in equated monthy installments over a period of 30-36 months. The rate of interest is fixed at 14.50% p.a. payable monthly."

Textual information (24)

Particulars of redemption or conversion

"The Holding Company has issued 40,000 NCDs (at a face value of 0.10 million each) balance outstanding 3,850.84 million (31 March 2021: Nil, 01 April 2020: Nil) to a financial institution and is secured by: a) 2.5 times security cover on the outstanding facility amount; b) Pledge over 52,532 equity shares of the Holding Company held by the Bizarro Advisory Limited ('BAL') on a fully diluted basis.; c) Pledge over 8,674,783 equity shares and 46,739,910 RCOCPS of RDC Concrete (India) Private Limited, a subsidiary of the Holding Company; d) Pledge over 62,500 equity shares and 66,360 RCOCPS of Neptune Readymix Concrete Private Limited, a step-subsidiary of the Holding Company; e) Pledge over 250,000 equity shares of Ultrafine Minerals & Admixtures Private Limited, a step-subsidiary of the Holding Company; f) Corporate guarantee by the subsidiaries of the Company and BAL; and g) Personal guarantee from Souvik Sengupta and Aaditya Sharda ('Directors of the Company'). The same is repayable in equated monthly installments over a period of 30 months post 6 months principal moratorium. The rate of interest is fixed at 13.00% p.a. payable monthly."

Textual information (25)

Particulars of redemption or conversion

"The Holding Company has issued 40,000 NCDs (at a face value of 0.10 million each) balance outstanding 3,850.84 million (31 March 2021: Nil, 01 April 2020: Nil) to a financial institution and is secured by: a) 2.5 times security cover on the outstanding facility amount; b) Pledge over 52,532 equity shares of the Holding Company held by the Bizarro Advisory Limited ('BAL') on a fully diluted basis.; c) Pledge over 8,674,783 equity shares and 46,739,910 RCOCPS of RDC Concrete (India) Private Limited, a subsidiary of the Holding Company; d) Pledge over 62,500 equity shares and 66,360 RCOCPS of Neptune Readymix Concrete Private Limited, a step-subsidiary of the Holding Company; e) Pledge over 250,000 equity shares of Ultrafine Minerals & Admixtures Private Limited, a step-subsidiary of the Holding Company; f) Corporate guarantee by the subsidiaries of the Company and BAL; and g) Personal guarantee from Souvik Sengupta and Aaditya Sharda ('Directors of the Company'). The same is repayable in equated monthly installments over a period of 30 months post 6 months principal moratorium. The rate of interest is fixed at 13.00% p.a. payable monthly."

Textual information (26)

Particulars of redemption or conversion

"The Holding Company has issued 2,250 NCDs (at a face value of 1.00 million each) balance outstanding 2,146.70 million (31 March 2021: Nil, 01 April 2020: Nil) to a financial institution and is secured by: a) Two times of the secured obligation of the debenture to be maintained on the Holding Company's pledged shares during the tenure of NCDs; b) Pledge over 23,559 fully paid up equity share of the Holding Company comprising 1.38% of the equity shareholding held by the BAL on a fully diluted basis; and c) Corporate guarantee of BAL. The same is repayable in equated monthly installments over a period of 30 months post 6 months principal moratorium. The rate of interest is fixed at 11.75% p.a payable monthly."

Textual information (27)

Particulars of redemption or conversion

"The Holding Company has issued 2,250 NCDs (at a face value of 1.00 million each) balance outstanding 2,146.70 million (31 March 2021: Nil, 01 April 2020: Nil) to a financial institution and is secured by: a) Two times of the secured obligation of the debenture to be maintained on the Holding Company's pledged shares during the tenure of NCDs; b) Pledge over 23,559 fully paid up equity share of the Holding Company comprising 1.38% of the equity shareholding held by the BAL on a fully diluted basis; and c) Corporate guarantee of BAL. The same is repayable in equated monthly installments over a period of 30 months post 6 months principal moratorium. The rate of interest is fixed at 11.75% p.a payable monthly."

Textual information (28)

Particulars of redemption or conversion

"The Holding Company has issued 132,000 NCDs (at a face value of 0.01 million each) balance outstanding 1,257.01 million (31 March 2021: Nil, 01 April 2020: Nil) to a financial institution and is secured by: a) Two times of the secured obligation of the debenture to be maintained on the Holding Company pledged shares during the tenure of NCDs; b) Corporate guarantee of Bizarro Productions LLP ('BPL'), BAL and Silverline Homes Private Limited ('SHPL'); c) Pledge over 13,500 fully paid up equity share of the Holding Company comprising 1.38% of the equity shareholding held by the BAL on a fully diluted basis; d) Pledge over 10,000 fully paid up equity share of the Holding Company comprising 1.02% of the equity shareholding held by the BPL on a fully diluted basis; e) Pledge over 2,676 fully paid up equity share of the Holding Company comprising 0.27% of the equity shareholding held by the SHPL on a fully diluted basis; and f) Personal guarantee from Directors of the Holding Company. The same is repayable in equated monthly installments over a period of 30 months post 6 months principal moratorium. The rate of interest is fixed at 11.75% p.a payable monthly."

Textual information (29)

Particulars of redemption or conversion

"The Holding Company has issued 132,000 NCDs (at a face value of 0.01 million each) balance outstanding 1,257.01 million (31 March 2021: Nil, 01 April 2020: Nil) to a financial institution and is secured by: a) Two times of the secured obligation of the debenture to be maintained on the Holding Company pledged shares during the tenure of NCDs; b) Corporate guarantee of Bizarro Productions LLP ('BPL'), BAL and Silverline Homes Private Limited ('SHPL'); c) Pledge over 13,500 fully paid up equity share of the Holding Company comprising 1.38% of the equity shareholding held by the BAL on a fully diluted basis; d) Pledge over 10,000 fully paid up equity share of the Holding Company comprising 1.02% of the equity shareholding held by the BPL on a fully diluted basis; e) Pledge over 2,676 fully paid up equity share of the Holding Company comprising 0.27% of the equity shareholding held by the SHPL on a fully diluted basis; and f) Personal guarantee from Directors of the Holding Company. The same is repayable in equated monthly installments over a period of 30 months post 6 months principal moratorium. The rate of interest is fixed at 11.75% p.a payable monthly."

Textual information (30)

Particulars of redemption or conversion

"The Holding Company has issued 100,000 NCDs (at a face value of 0.01 million each) balance outstanding 935.59 million (31 March 2022: Nil) to a financial institution in two tranches and is secured by: a) Two times of the secured obligation of the debenture to be maintained through 10,000 pledged shares held by BPL and 471 pledged shares held by Mr. Souvik Sengupta during the tenure of NCDs, b) Personal guarantee from Directors of the Holding Company. The same is repayable in equated monthly instalments over a period of 18 months after principal moratorium of 6 months. The rate of interest is fixed at 11.25% p.a. payable monthly."

Textual information (31)

Particulars of redemption or conversion

"Hella Infra Market Retail Private Limited (""HIMRPL""), a subsidiary company has issued 6,500 Non-convertible debentures (at a face value of 0.1 million each), balance outstanding 379.55 million (31 March 2022: 650.00 million) to a financial institution and is secured by: a) First pari-passu charge over all the fixed and current assets of HIMRPL both present and future; b) Corporate guarantee of the Holding Company. The same is repayable in equated monthly installments over a period of 24 months from the 7th month after drawdown date. The rate if interest is fixed at 14.00% p.a payable monthly."

Textual information (32)

Particulars of redemption or conversion

"Hella Infra Market Retail Private Limited (""HIMRPL""), a subsidiary company has issued 6,500 Non-convertible debentures (at a face value of 0.1 million each), balance outstanding 379.55 million (31 March 2022: 650.00 million) to a financial institution and is secured by: a) First pari-passu charge over all the fixed and current assets of HIMRPL both present and future; b) Corporate guarantee of the Holding Company. The same is repayable in equated monthly installments over a period of 24 months from the 7th month after drawdown date. The rate if interest is fixed at 14.00% p.a payable monthly."

Textual information (33)

Particulars of redemption or conversion

"HIMRPL has issued 7,000 Non-convertible debentures (at a face value of 0.1 million each), balance outstanding 279.08 million (31 March 2022: 560.69 million) to a financial institution in three (3) tranches and secured by: a) Pari Passu charge on all fixed and current assets of HIMRPL both present and future; b) Corporate guarantee of the Holding Company; c) The lender shall have a right to subscribe the equity shares of HIMRPL in such manner as defined in the agreement. The same is repayable in equated monthly installments over a period of 24 to 36 months. The rate of interest is fixed at 14.25% p.a. payable monthly. "

Textual information (34)

Particulars of redemption or conversion

"HIMRPL has issued 7,000 Non-convertible debentures (at a face value of 0.1 million each), balance outstanding 279.08 million (31 March 2022: 560.69 million) to a financial institution in three (3) tranches and secured by: a) Pari Passu charge on all fixed and current assets of HIMRPL both present and future; b) Corporate guarantee of the Holding Company; c) The lender shall have a right to subscribe the equity shares of HIMRPL in such manner as defined in the agreement. The same is repayable in equated monthly installments over a period of 24 to 36 months. The rate of interest is fixed at 14.25% p.a. payable monthly. "

Textual information (35)

Particulars of redemption or conversion

"HIMRPL has issued 300 Non-convertible debentures (at a face value of 0.5 million each), balance outstanding 40.00 million (31 March 2022: 100.00 million) to a financial institution in two (2) tranches and is secured by: a) Pari Passu charge on all fixed, current and other assets of HIMRPL both present and future; b) Pari Passu charge on the cashflows of HIMRPL both present and future; and c) Corporate guarantee of the Holding Company. The same is repayable in equated monthly installments over a period of 30 months. The rate of interest is fixed at 16.00% p.a. payable monthly. "

Textual information (36)

Particulars of redemption or conversion

"HIMRPL has issued 300 Non-convertible debentures (at a face value of 0.5 million each), balance outstanding 40.00 million (31 March 2022: 100.00 million) to a financial institution in two (2) tranches and is secured by: a) Pari Passu charge on all fixed, current and other assets of HIMRPL both present and future; b) Pari Passu charge on the cashflows of HIMRPL both present and future; and c) Corporate guarantee of the Holding Company. The same is repayable in equated monthly installments over a period of 30 months. The rate of interest is fixed at 16.00% p.a. payable monthly. "

Textual information (37)

Particulars of redemption or conversion

"Hella Chemical Market Private Limited (""HCMPL""), a subsidiary company has issued 1,000 non-convertible debentures (at a face value of 1.00 million each) balance outstanding of 479.64 million (31 March 2022: 918.85 million) to a financial institution in two (2) tranches and secured by: a) First pari-passu charge over all the current and non-current assets of HCMPL, both present and future; b) Unconditional and irrevocable corporate guarantee by the Holding Company; and c) The lender shall have a right to subscribe / invest in such manner as defined in the agreement. The NCDs carry a fixed coupon rate of 14.00% p.a. payable monthly and principal to be amortised in equal monthly instalments over a period of 26 months. "

Textual information (38)

Particulars of redemption or conversion

"HIMRPL has issued 20 Non-convertible debentures (at a face value of 10 million each), balance outstanding 200.00 million (31 March 2022: Nil) to a financial institution is secured by: a) First pari passu charge on all existing and future fixed and current assets of HIMRPL both present and future; b) Personal guarantee from Souvik Sengupta and Aaditya Sharda, Directors of HIMRPL; and c) Corporate guarantee of the Holding Company. The same is repayable in equated monthly installments over a period over a period of 21 months after the expiry of 3 months moratorium period. The rate of interest is fixed at 14.25 % p.a. payable monthly. "

Textual information (39)

Particulars of redemption or conversion

"HCMPL has issued 7,500 non-convertible debentures (at a face value of 0.1 million each) balance outstanding of 465.97 million (31 March 2022: 740.48 million) to a financial institution secured by: a) First pari-passu charge over all the current and non-current assets of HCMPL, both present and future; b) Unconditional and irrevocable corporate guarantee by the Holding Company; and c) The lender shall have a right to subscribe the equity shares of HCMPL in such manner as defined in the agreement. The rate of interest is fixed at 14.50% p.a. payable monthly and principal to be amortised in equal quarterly installments over a period of 39 months including moratorium period of 9 months."

Textual information (40)

Particulars of redemption or conversion

"Hella Chemical Market Private Limited (""HCMPL""), a subsidiary company has issued 1,000 non-convertible debentures (at a face value of 1.00 million each) balance outstanding of 479.64 million (31 March 2022: 918.85 million) to a financial institution in two (2) tranches and secured by: a) First pari-passu charge over all the current and non-current assets of HCMPL, both present and future; b) Unconditional and irrevocable corporate guarantee by the Holding Company; and c) The lender shall have a right to subscribe / invest in such manner as defined in the agreement. The NCDs carry a fixed coupon rate of 14.00% p.a. payable monthly and principal to be amortised in equal monthly instalments over a period of 26 months. "

Textual information (41)

Particulars of redemption or conversion

"HCMPL has issued 1,000 non-convertible debentures (at a face value of 1.00 million each) for 760.26 million (31 March 2022: 991.56 million) to a financial institution in two (2) tranches and secured by: a) First pari-passu charge over fixed and current assets, both present and future, with existing lenders of HCMPL. b) Unconditional and irrevocable corporate guarantee by the Holding Company. c) The lender shall have a right to subscribe the equity shares of HCMPL in such manner as defined in the agreement. The rate of interest is fixed at 14.50% p.a. payable monthly and principal to be amortised in equal monthly instalments over a period of 42 months including moratorium period of 8 months."

Textual information (42)

Particulars of redemption or conversion

"HCMPL has issued 7,500 non-convertible debentures (at a face value of 0.1 million each) balance outstanding of 465.97 million (31 March 2022: 740.48 million) to a financial institution secured by: a) First pari-passu charge over all the current and non-current assets of HCMPL, both present and future; b) Unconditional and irrevocable corporate guarantee by the Holding Company; and c) The lender shall have a right to subscribe the equity shares of HCMPL in such manner as defined in the agreement. The rate of interest is fixed at 14.50% p.a. payable monthly and principal to be amortised in equal quarterly installments over a period of 39 months including moratorium period of 9 months."

Textual information (43)

Particulars of redemption or conversion

"HCMPL has issued 1,000 non-convertible debentures (at a face value of 1.00 million each) for 760.26 million (31 March 2022: 991.56 million) to a financial institution in two (2) tranches and secured by: a) First pari-passu charge over fixed and current assets, both present and future, with existing lenders of HCMPL. b) Unconditional and irrevocable corporate guarantee by the Holding Company. c) The lender shall have a right to subscribe the equity shares of HCMPL in such manner as defined in the agreement. The rate of interest is fixed at 14.50% p.a. payable monthly and principal to be amortised in equal monthly instalments over a period of 42 months including moratorium period of 8 months."

[612700] Notes - Income taxes

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] **..(1)**

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary difference, unused tax losses and unused tax credits [Member]			Temporary differences [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	270.12	172.58	105.9	270.12
Deferred tax liabilities	0	0		0
Net deferred tax liability (assets)	-270.12	-172.58	-105.9	-270.12
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	-270.12	-172.58		-270.12
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-97.54	-66.68		-97.54
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-97.54	-66.68		-97.54
Total increase (decrease) in deferred tax liability (assets)	-97.54	-66.68		-97.54
Deferred tax liability (assets) at end of period	-270.12	-172.58	-105.9	-270.12
Description of other temporary differences				

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] **..(2)**

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Other temporary differences [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	172.58	105.9	270.12	172.58
Deferred tax liabilities	0		0	0
Net deferred tax liability (assets)	-172.58	-105.9	-270.12	-172.58
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	-172.58		-270.12	-172.58
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-66.68		-97.54	-66.68
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-66.68		-97.54	-66.68
Total increase (decrease) in deferred tax liability (assets)	-66.68		-97.54	-66.68
Deferred tax liability (assets) at end of period	-172.58	-105.9	-270.12	-172.58
Description of other temporary differences				

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] **..(3)**

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]	Other temporary differences 1 [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	105.9	270.12	172.58	105.9
Deferred tax liabilities		0	0	
Net deferred tax liability (assets)	-105.9	-270.12	-172.58	-105.9
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets		-270.12	-172.58	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		-97.54	-66.68	
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss		-97.54	-66.68	
Total increase (decrease) in deferred tax liability (assets)		-97.54	-66.68	
Deferred tax liability (assets) at end of period	-105.9	-270.12	-172.58	-105.9
Description of other temporary differences		Deferred Tax assets	Deferred Tax 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	31/03/2021
Disclosure of income tax [TextBlock]			
Major components of tax expense (income) [Abstract]			
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]			
Total current tax expense (income) and adjustments for current tax of prior periods	0	0	
Total tax expense (income)	0	0	
Current and deferred tax relating to items charged or credited directly to equity [Abstract]			
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0	
Income tax relating to components of other comprehensive income [Abstract]			
Total aggregated income tax relating to components of other comprehensive income	0	0	
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0	
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Deferred tax assets and liabilities [Abstract]			
Deferred tax assets	270.12	172.58	105.9
Deferred tax liabilities	0	0	
Net deferred tax liability (assets)	-270.12	-172.58	-105.9
Net deferred tax assets and liabilities [Abstract]			
Net deferred tax assets	-270.12	-172.58	
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	-97.54	-66.68	
Reconciliation of changes in deferred tax liability (assets) [Abstract]			
Changes in deferred tax liability (assets) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	-97.54	-66.68	
Total increase (decrease) in deferred tax liability (assets)	-97.54	-66.68	
Deferred tax liability (assets) at end of period	-270.12	-172.58	-105.9
Description of other temporary differences			
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Total tax expense (income)	0	0	
Reconciliation of average effective tax rate and applicable tax rate [Abstract]			
Total average effective tax rate	0.00%	0.00%	

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

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

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

	01/04/2022 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
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[401100] Notes - Subclassification and notes on liabilities and assets

Other current 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
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	550.23	352.16	597.71	294.24
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Lease liabilities	Lease liabilities	Employee related payables, Payable for capital goods and Security deposits	Employee related payables, Payable for capital goods and Security deposits
Other current financial liabilities, others	550.23	352.16	597.71	294.24

Other non-current financial assets, others [Table] **..(1)**

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

Classification of other non-current financial assets others [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	1,850.35	1,178.19	392.67	326.15
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Right-of-use assets	Right-of-use assets	Security deposits	Security deposits
Other non-current financial assets, others	1,850.35	1,178.19	392.67	326.15

Other non-current financial assets, others [Table] **..(2)**

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

Classification of other non-current financial assets others [Axis]	3		4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	883.52	407.78	29.99	3.4
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Textual information (44) [See below]	Bank deposits with maturity more than 12 months (Refer notes 8.1and 8.2)	Margin money deposits (Refer note 8.3) 8.3 Represents deposits pledged with banks and financial institutions in respect of performance guarantees issued by the banks.	Margin money deposits (Refer note 8.3)
Other non-current financial assets, others	883.52	407.78	29.99	3.4

Other current assets others [Table] **..(1)**

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

Other current assets others [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	4,041.99	4,429.99
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Textual information (45) [See below]	Textual information (46) [See below]
Other current assets, others	4,041.99	4,429.99

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]		Current [Member]	
Classification of loans [Axis]	Loans given employees [Member]		Loans given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	37.87	37.19	11.87	14.42
Allowance for bad and doubtful loans	0	0	0	0
Total loans	37.87	37.19	11.87	14.42
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

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
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	42.95	103.82	192.72	19.6
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Income tax assets	Capital advances	Capital advances	Balance with government authorities
Other non-current assets, others	42.95	103.82	192.72	19.6

Other non-current assets, others [Table] **..(2)**

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

Other non-current 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
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	19.6	1.54	1.49	113.94
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Balance with government authorities	Prepaid expenses	Prepaid expenses	Income tax assets (net)
Other non-current assets, others	19.6	1.54	1.49	113.94

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
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	1,259.23	805.33
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	1,259.23	805.33

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
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	793.16	382.3
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Statutory dues Advance from customers Other liabilities	Statutory dues Advance from customers Other liabilities
Other current liabilities, others	793.16	382.3

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
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	0.51	0.2	159.81	72.28
Total provisions for employee benefits	0.51	0.2	159.81	72.28
CSR expenditure provision	0	0	0	0
Total provisions	0.51	0.2	159.81	72.28

Subclassification of trade receivables [Table] **..(1)**

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

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Current [Member]	
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	41,827.28	28,113.27	41,827.28	28,113.27
Allowance for bad and doubtful debts	1,963.97	1,469.49	1,963.97	1,469.49
Total trade receivables	39,863.31	26,643.78	39,863.31	26,643.78
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Other current financial assets others [Table] **..(1)**

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

Other current financial assets others [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	251.23	43.79
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Interest receivable from related parties (Refer note 47) Security deposits Other receivables	Interest receivable from related parties (Refer note 47) Security deposits Other receivables
Other current financial assets others	251.23	43.79

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]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	2,631.71	1,805.15	465.71	239.98
Mode of valuation			As per the Accounting Policies	As per the Accounting Policies

Classification of inventories [Table] **..(2)**

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

Classification of inventories [Axis]	Finished goods [Member]		Stock-in-trade [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	2.18	9.82	2,146.98	1,544.31
Mode of valuation	As per the Accounting Policies	As per the Accounting Policies	As per the Accounting Policies	As per the Accounting Policies

Classification of inventories [Table] **..(3)**

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

Classification of inventories [Axis]	Stores and spares [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	16.84	11.04
Mode of valuation	As per the Accounting Policies	As per the Accounting Policies

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 subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total dividend receivable	0	0
Total other non-current financial assets	(A) 3,156.53	1,915.52
Advances, non-current	0	0
Total other non-current assets	256.76	238.9
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	434.9	0.8
Other balances with banks	2,070.55	1,049.41
Total balance with banks	2,505.45	1,050.21
Cash on hand	6.02	2.41
Total cash and cash equivalents	2,511.47	1,052.62
Bank balance other than cash and cash equivalents	3,837.38	3,019.65
Total cash and bank balances	6,348.85	4,072.27
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current financial assets	251.23	43.79
Total other current assets	4,041.99	4,429.99
Total other non-current financial liabilities	1,259.23	805.33
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	1,147.94	646.4
Total other advance	0	0
Total deposits refundable current	0	0
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total proposed equity dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0
Total other current liabilities	793.16	382.3

Footnotes

(A)

8	Other financial assets (non-current)			As at 31 March 2023		As at 31 March 2022	
	(Unsecured, considered good, unless otherwise stated)						
	Security deposits					397.01	326.15
	Less: Allowance for doubtful deposits			(4.34)	-		
	Bank deposits with maturity more than 12 months (Refer notes 8.1and 8.2)	883.52	407.78				
	Margin money deposits (Refer note 8.3)			29.99	3.40		
	Total					1,306.18	737.33
8.1	Bank deposits with maturity of more than 12 months include ? 574.50 million (31 March 2022: ? 344.00 million) under lien with banks and financial institutions.						
8.2	Bank deposits with bank to the extent of ? 295.80 million (31 March 2022: Nil) held towards debenture redemption fund.						
8.3	Represents deposits pledged with banks and financial institutions in respect of performance guarantees issued by the banks.						

Textual information (44)

Description other non-current financial assets, others

Bank deposits with maturity more than 12 months (Refer notes 8.1and 8.2) 8.1 Bank deposits with maturity of more than 12 months include 574.50 million (31 March 2022: 344.00 million) under lien with banks and financial institutions. 8.2 Bank deposits with bank to the extent of 295.80 million (31 March 2022: Nil) held towards debenture redemption fund.

Textual information (45)

Description of other current assets others

Advances to vendors, considered good Advances to vendors, considered doubtful Less: Allowance for doubtful advances Advance to employees Balance with government authorities Defined benefit assets (Refer note 50) Prepaid expense Investment in gold bullion (Refer note 19.1) Others

Textual information (46)

Description of other current assets others

Advances to vendors, considered good Advances to vendors, considered doubtful Less: Allowance for doubtful advances Advance to employees Balance with government authorities Defined benefit assets (Refer note 50) Prepaid expense Investment in gold bullion (Refer note 19.1) Others

[401200] Notes - Additional disclosures on balance sheet

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 additional balance sheet notes explanatory [TextBlock]			
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Total contingent liabilities	0	0	
Classification of commitments [Abstract]			
Total commitments	0	0	
Total contingent liabilities and commitments	0	0	
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Number of shareholders promoters	28	28	
Total number of shareholders promoters and public	28	28	
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	0	0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Net worth of company	25,220.43	22,134.66	
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	241.79	2,707.73	
Number of warrants converted into equity shares during period	0	0	
Number of warrants converted into preference shares during period	0	0	
Number of warrants converted into debentures during period	0	0	
Number of warrants issued during period (in foreign currency)	0	0	
Number of warrants issued during period (INR)	0	0	

[611800] Notes - Revenue

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of revenue [TextBlock]	Textual information (47) [See below]	Textual information (48) [See below]

Textual information (47)

Disclosure of revenue [Text Block]

Sale of goods

Revenue from the sale of the Group’s products is recognised when delivery has taken place and control of the goods has been transferred to the customer, and when there are no longer any unfulfilled obligations. The customer obtains control of the goods when the significant risks and rewards of products sold are transferred to the customer, being at the point the goods are delivered to and accepted by the customer, according to the specific delivery terms that have been agreed with the customer. Revenue and trade receivable is recorded at transaction price that is the amount of consideration to which the Group expects to be entitled in exchange for transferring goods or services to a customer excluding amounts collected on behalf of a third party. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur. No element of financing is deemed present as the sales are made with credit terms largely ranging between 30 days and 120 days depending on the specific terms agreed to with the customer concerned, which is consistent with market practice.

Rendering of services

Income from services rendered is recognised based on agreements/arrangements with the customers over the period of time as and when services are performed.

Unbilled receivables (only act of invoicing is pending) when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms and is accordingly classified under ‘trade receivable. Unearned (“contract liability”) is recognised when there are billings in excess of revenues.

Processing charges

Income from processing charges is recognised as the underlying services are performed.

Interest income

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Group and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset’s net carrying amount on initial recognition.

Textual information (48)

Disclosure of revenue [Text Block]

Sale of goods

Revenue from the sale of the Group’s products is recognised when delivery has taken place and control of the goods has been transferred to the customer, and when there are no longer any unfulfilled obligations. The customer obtains control of the goods when the significant risks and rewards of products sold are transferred to the customer, being at the point the goods are delivered to and accepted by the customer, according to the specific delivery terms that have been agreed with the customer. Revenue is measured at fair value of the consideration received or receivable, after deduction of any discounts, price concessions, volume rebates and any taxes or duties collected on behalf of the government such as goods and services tax, etc. Experience is used to estimate the provision for such discounts, price concessions and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur. No element of financing is deemed present as the sales are made with credit terms largely ranging between 30 days and 120 days depending on the specific terms agreed to with the customer concerned, which is consistent with market practice.

Rendering of services

Income from services rendered is recognised based on agreements/arrangements with the customers over the period of time as and when services are performed.

Accrued revenue are classified as Unbilled receivables (only act of invoicing is pending) when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms and is accordingly classified under ‘other financial assets’. Unearned (“contract liability”) is recognised when there are billings in excess of revenues.

Processing charges

Income from processing charges is recognised as the underlying services are performed.

Interest income

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Group and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset’s net carrying amount on initial recognition.

[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]		Nil
Whether there are any service concession arrangments	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
Revenue from construction contracts	0	0
Costs incurred and recognised profits (less recognised losses)	0	0
Advances received for contracts in progress	0	0
Retention for contracts in progress	0	0
Gross amount due from customers for contract work as Assets	0	0
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

[612600] Notes - Employee benefits

Disclosure of defined benefit plans [Table] **..(1)**

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	Employer's Contribution to Provident fund Employer's Contribution to ESIC	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Employer's Contribution to Provident fund Employer's Contribution to ESIC	Employer's Contribution to Provident fund Employer's Contribution to ESIC
Surplus (deficit) in plan [Abstract]		
Net surplus (deficit) in plan	0	0
Actuarial assumption of discount rates	0.00%	0.00%

Disclosure of net defined benefit liability (assets) [Table] **..(1)**

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		
Defined benefit plans categories [Axis]	Employer's Contribution to Provident fund Employer's Contribution to ESIC		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	Employer's Contribution to Provident fund Employer's Contribution to ESIC	Employer's Contribution to Provident fund Employer's Contribution to ESIC	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	38.77	0	
Increase (decrease) through changes in foreign exchange rates, net defined benefit liability (assets)	0	17.28	
Total increase (decrease) in net defined benefit liability (assets)	38.77	17.28	
Net defined benefit liability (assets) at end of period	63.72	24.95	7.67

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]	As per the Accounting Policies	As per the Accounting Policies
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	(A) Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Footnotes

(A)

50 As per Indian Accounting Standard-19, 'Employee Benefits', the disclosure of Employee benefits as defined in the Standard are given below:

(a) Contribution to Defined Contribution Plan, recognised as expense for the year are as under:

	Year ended 31 March 2023	Year ended 31 March 2022
Defined contribution plans		
Employer's Contribution to Provident fund	62.95	24.82
Employer's Contribution to ESIC	0.77	0.13
	63.72	24.95

(b) Defined benefit plan

In accordance with Indian Accounting Standard-19, 'Employee Benefits', actuarial valuation was carried out in respect of the aforesaid defined benefit plan of gratuity based on the following assumptions:-

	As at 31 March 2023	As at 31 March 2022
Mortality table	Indian Assured Lives Mortality (2012-14) Ultimate	Indian Assured Lives Mortality (2012-14) Ultimate
Attrition rate		

Up to 5 years	10% - 15%	10% - 15%
6 to 15 years	3.00%	3.00%
Above 15 years	1.00%	1.00%
Discount rate	7.25% - 7.45%	6.10% - 7.25%
Salary growth rate	5.00% - 10.00%	5.00% - 10.00%

Changes in the present value of obligation

Present obligation at the beginning of the year	42.39	5.59
Current service cost	24.32	8.68
Interest cost	3.00	0.76
Acquired in business combination	-	25.11
Remeasurement or actuarial (gain) / loss arising from:		
- change in demographic assumptions	-	-
- change in financial assumptions	(1.55)	(1.45)
- experience variance (i.e. actual experience vs assumption)	4.61	5.48
Benefits paid	(4.68)	(1.59)
Transfer in / (out)	2.75	(0.20)
Present value of obligation at the end of the year	70.84	42.39

Changes in fair value of plan assets

Fair value at the beginning of the year		45.37		-
Acquired in business combination		-	10.07	
Contribution		7.98	35.65	
Benefits paid	(4.65)		(1.59)	
Interest Income		3.22	(0.53)	
Return on plan assets, excluding amount recognised in net interest expense	0.29	0.80		
Transfer In / (out)		-		0.97
Fair value of plan assets as at the end		52.21	45.37	

Amount recognised in the Balance Sheet

Present value of obligation at the end of the year		70.84	42.39	
Fair value of plan assets at end of the year		52.21	45.37	
Net liability/(asset) recognised at the end of the year		18.63	(2.98)	

	Year ended 31 March 2023	Year ended 31 March 2022
Expense recognised in the Statement of Profit and Loss		
Current service cost	24.32	8.68
Interest cost (net of interest income)	(0.22)	0.76

Total expenses recognised in Statement of Profit and Loss		24.10	9.44
Expense recognised in Other Comprehensive Income (OCI) for the year			
Remeasurement or actuarial (gains) / losses arising from:			
- change in demographic assumptions		-	-
- change in financial assumptions		(1.55)	(1.93)
- experience variance (i.e. actual experience vs assumption)		4.61	4.15
- return on plan assets, excluding amounts recognised in net interest expense	(0.29)	0.41	
Actuarial losses recognised in other comprehensive income/(loss)		2.77	2.64
Maturity profile of defined benefit obligation			
Weighted average duration (based on discounted cash flows)		3.98 - 12 years	3.98 - 13 years
Expected cash flows over the next (valued on undiscounted basis) :			
1 year		4.58	3.63
2 to 5 years		17.42	8.96
6 to 10 years		35.37	16.85
More than 10 years		111.70	78.55
Sensitivity analysis			
Description of risk exposures			

Valuations are performed on certain basic set of pre-determined assumptions which may vary over time. Thus, the Group is exposed to various risks in providing the above benefit which are as follows:

Interest rate risk: A fall in the discount rate which is linked to the Government Security Rate will increase the present value of the liability requiring higher provision. A fall in the discount rate generally increases the mark to market value of the assets depending on the duration of asset.

Salary escalation risk: The present value of the defined benefit plan liability is calculated by reference to the future salaries of members. As such, an increase in the salary of the members more than assumed level will increase the plan's liability.

Liquidity risk: This is the risk that the Group is not able to meet the short term benefit payouts. This may arise due to non availability of enough cash/cash equivalent to meet the liabilities or holding of illiquid assets not being sold in time.

Demographic risk: The Group has used certain mortality and attrition assumptions in valuation of the liability. The Group is exposed to the risk of actual experience turning out to be worse compared to the assumption.

Investment risk: The present value of the defined benefit plan liability is calculated using a discount rate which is determined by reference to market yields at the end of the reporting period on government bonds. If the return on plan asset is below this rate, it will create a plan deficit. Currently, for the plan in India, it has a relatively balanced mix of investments in government securities, and other debt instruments.

Regulatory risk: Gratuity benefit is paid in accordance with the requirements of the Payment of Gratuity Act, 1972 (as amended from time to time). There is a risk of change in regulations requiring higher gratuity payouts (for example, increase in the maximum liability on gratuity of ? 2 million).

	As at 31 March 2023	As at 31 March 2022
Defined benefit obligation (base)	70.84	42.39

	31 March 2023		31 March 2022	
	Decrease	Increase	Decrease	Increase

Delta Effect of (-/+ 1%) in discount rate	36.76	24.64	30.95	24.44
Delta Effect of (-/+ 1%) in salary growth rate	24.77	36.46	24.47	30.76
Delta Effect of (-/+ 1%) in employer turnover	29.71	29.56	25.99	26.80

(c) Current/ non-current classification

The obligation for compensated absences is recognised in the same manner as gratuity and net charge to the consolidated statement of profit and loss for the year is ? 99.53 million [31 March 2022: ? 43.38 million]

	As at 31 March 2023	As at 31 March 2022
(d) Current/ non-current classification		
Gratuity liability		
Non-current	0.51	0.20
Current	24.65	15.58
	25.16	15.78
Gratuity asset		
Defined benefit assets (Current)	6.53	18.76
Net balance	18.63	(2.98)
Compensated absences		

Current	135.16	56.70
Non-current	-	-
	135.16	56.70

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

[612200] Notes - Leases

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 leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Total contingent rents recognised as expense	0	0
Total lease and sublease payments recognised as expense	0	0
Disclosure of finance lease and operating lease by lessor [TextBlock]		
Total contingent rents recognised as income	0	0
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Total liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Liabilities under insurance contracts and reinsurance contracts issued at end of period	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Total increase (decrease) in reinsurance assets	0	0
Reinsurance assets at end of period	0	0

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

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

Miscellaneous other operating revenues [Table] **..(1)**

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

Miscellaneous other operating revenues [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	18.31	15.66
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	- Sundry balances/provision written back - Scrap sales - Others	Sundry balances/provisions written back, Scrap sales and Others
Miscellaneous other operating revenues	18.31	15.66

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
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	113,833.76	60,021.09
Revenue from sale of services	4,613.43	2,326.4
Other operating revenues	18.31	15.66
Other operating revenues	18.31	15.66
Total revenue from operations other than finance company	118,465.5	62,363.15
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	118,465.5	62,363.15
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	18.31	15.66
Total other operating revenues	18.31	15.66
Total other operating revenues	18.31	15.66
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	18.31	15.66
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Total interest income on current investments	0	0
Interest income on non-current investments [Abstract]		
Total interest income on non-current investments	0	0
Total interest income	0	0
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Miscellaneous other non-operating income	442.79	487.56
Total other non-operating income	442.79	487.56
Total other income	442.79	487.56
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0
Other interest charges	3,379.55	1,368.02
Total interest expense	3,379.55	1,368.02
Total finance costs	3,379.55	1,368.02
Employee benefit expense [Abstract]		
Salaries and wages	2,302.43	1,028.85
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	63.72	24.95
Total contribution to provident and other funds	63.72	24.95
Employee share based payment [Abstract]		
Employee share based payment- Cash settled	308.5	303.54

Total employee share based payment	308.5	303.54
Gratuity	24.1	9.44
Staff welfare expense	89.27	37.63
Total employee benefit expense	2,788.02	1,404.41
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	1,576.94	304.5
Amortisation expense	210.55	31.56
Total depreciation, depletion and amortisation expense	(A) 1,787.49	336.06
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	807.27	195.33
Rent	51.95	77.51
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	74.39	29.27
Rates and taxes excluding taxes on income [Abstract]		
Cost taxes other levies by government local authorities	38.27	47.37
Total rates and taxes excluding taxes on income	38.27	47.37
Telephone postage	21.44	4.13
Printing stationery	25.12	16.46
Legal professional charges	492.26	203.02
Directors sitting fees	0	0
Cost repairs maintenance other assets	298.32	67.01
Cost transportation [Abstract]		
Cost freight	2,163.27	596.65
Total cost transportation	2,163.27	596.65
Impairment loss on financial assets [Abstract]		
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolishment and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	20.8	12
Total payments to auditor	20.8	12
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	34.8	5.95
Miscellaneous expenses	4,358.89	1,436.77
Total other expenses	8,386.78	2,691.47
Current tax [Abstract]		
Current tax pertaining to current year	1,285.43	671.16
Total current tax	1,285.43	671.16

Footnotes

(A)

38	Depreciation and amortisation expense		
	Depreciation of tangible assets (Refer note 3)	1,013.71	127.94
	Depreciation on right of use assets (Refer note 3.1)	563.23	176.56
	Amortization of intangible assets (Refer note 6)	235.02	31.93
	Less: Capitalisation	(24.47)	(0.37)
	Total	1,787.49	336.06

[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	2,511.47	1,052.62	2,700.5
Cash and cash equivalents	2,511.47	1,052.62	
Income taxes paid (refund), classified as operating activities	514.12	742.5	
Total income taxes paid (refund)	514.12	742.5	

[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]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Changes in inventories of finished goods	-595.03	-1,545.52
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-595.03	-1,545.52
Exceptional items before tax	-90.33	-5.9
Total exceptional items	-90.33	-5.9
Details of nature of exceptional items	Share of net loss of associates accounted for using the equity method	Share of net loss of associates accounted for using the equity method
Total revenue arising from exchanges of goods or services	0	0
Domestic sale manufactured goods	24,663.86	12,458.3
Domestic sale traded goods	89,169.9	47,562.79
Total domestic turnover goods, gross	113,833.76	60,021.09
Total export turnover goods, gross	0	0
Total revenue from sale of products	113,833.76	60,021.09
Domestic revenue services	4,613.43	2,326.4
Total revenue from sale of services	4,613.43	2,326.4
Gross value of transaction with related parties	426.56	48.21
Bad debts of related parties	0	0

[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 [Axis]	**Other assets [Member]**			**Other assets 1 [Member]**
Levels of fair value hierarchy [Axis]	**Level 1 of fair value hierarchy [Member]**			**Level 1 of fair value hierarchy [Member]**
	01/04/2022 to 31/03/2023	**01/04/2021 to 31/03/2022**	**31/03/2021**	**01/04/2022 to 31/03/2023**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	51,169.26	34,380.37	8,550.4	51,169.26
Nature of other assets				Investment Trade receivables Loans Cash and cash equivalents Other bank balances Other financial assets
Description of valuation techniques used in fair value measurement, assets				Textual information (49) [See below]
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	16,788.89	25,829.97		16,788.89
Total increase (decrease) in fair value measurement, assets	16,788.89	25,829.97		16,788.89
Assets at end of period	51,169.26	34,380.37	8,550.4	51,169.26
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets				0
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets				0
Nature of other assets				Investment Trade receivables Loans Cash and cash equivalents Other bank balances Other financial assets

Disclosure of fair value measurement of assets [Table] **..(2)**

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

Measurement [Axis]	**Recurring fair value measurement [Member]**	
Classes of assets [Axis]	**Other assets 1 [Member]**	
Levels of fair value hierarchy [Axis]	**Level 1 of fair value hierarchy [Member]**	
	01/04/2021 to 31/03/2022	**31/03/2021**
Disclosure of fair value measurement of assets [Abstract]		
Disclosure of fair value measurement of assets [Line items]		
Assets	34,380.37	8,550.4
Nature of other assets	Investment Trade receivables Loans Cash and cash equivalents Other bank balances Other financial assets	
Description of valuation techniques used in fair value measurement, assets	Textual information (50) [See below]	
Reconciliation of changes in fair value measurement, assets [Abstract]		
Changes in fair value measurement, assets [Abstract]		
Gains (losses) recognised in profit or loss, fair value measurement, assets	25,829.97	
Total increase (decrease) in fair value measurement, assets	25,829.97	
Assets at end of period	34,380.37	8,550.4
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	0	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	0	
Nature of other assets	Investment Trade receivables Loans Cash and cash equivalents Other bank balances Other financial assets	

Disclosure of fair value measurement of liabilities [Table] **..(1)**

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

Measurement [Axis]	**At fair value [Member]**			**Recurring fair value measurement [Member]**
Classes of liabilities [Axis]	**Financial liabilities**			**Financial liabilities**
Levels of fair value hierarchy [Axis]	**Level 1 of fair value hierarchy [Member]**			**Level 1 of fair value hierarchy [Member]**
	01/04/2022 to 31/03/2023	**01/04/2021 to 31/03/2022**	**31/03/2021**	**01/04/2022 to 31/03/2023**
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities				Long term borrowings (including current maturities) Short term borrowings Lease liability Trade payables Other financial liabilities
Liabilities	45,866.64	27,860.28	3,226.13	45,866.64
Description of valuation techniques used in fair value measurement, liabilities				Textual information (51) [See below]
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	-18,006.36	-24,634.15		-18,006.36
Total increase (decrease) in fair value measurement, liabilities	18,006.36	24,634.15		18,006.36
Liabilities at end of period	45,866.64	27,860.28	3,226.13	45,866.64
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities				0
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities				0
Nature of liabilities				Long term borrowings (including current maturities) Short term borrowings Lease liability Trade payables Other financial liabilities

Disclosure of fair value measurement of liabilities [Table] **..(2)**

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

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of liabilities [Axis]	Financial liabilities	
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	
	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of fair value measurement of liabilities [Abstract]		
Disclosure of fair value measurement of liabilities [Line items]		
Nature of liabilities	Long term borrowings (including current maturities) Short term borrowings Lease liability Trade payables Other financial liabilities	
Liabilities	27,860.28	3,226.13
Description of valuation techniques used in fair value measurement, liabilities	Textual information (52) [See below]	
Reconciliation of changes in fair value measurement, liabilities [Abstract]		
Changes in fair value measurement, liabilities [Abstract]		
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	-24,634.15	
Total increase (decrease) in fair value measurement, liabilities	24,634.15	
Liabilities at end of period	27,860.28	3,226.13
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	0	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	0	
Nature of liabilities	Long term borrowings (including current maturities) Short term borrowings Lease liability Trade payables Other financial liabilities	

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	Yes	Yes
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [TextBlock]		

Textual information (49)

Description of valuation techniques used in fair value measurement, assets

Valuation technique used to determine fair value Specific valuation techniques used to value financial instruments include: - the use of quoted market prices or dealer quotes for similar instruments - the use of discounted cash flow for fair value at amortised cost

Textual information (50)

Description of valuation techniques used in fair value measurement, assets

Valuation technique used to determine fair value Specific valuation techniques used to value financial instruments include: - the use of quoted market prices or dealer quotes for similar instruments - the use of discounted cash flow for fair value at amortised cost

Textual information (51)

Description of valuation techniques used in fair value measurement, liabilities

Valuation technique used to determine fair value Specific valuation techniques used to value financial instruments include: - the use of quoted market prices or dealer quotes for similar instruments - the use of discounted cash flow for fair value at amortised cost

Textual information (52)

Description of valuation techniques used in fair value measurement, liabilities

Valuation technique used to determine fair value Specific valuation techniques used to value financial instruments include: - the use of quoted market prices or dealer quotes for similar instruments - the use of discounted cash flow for fair value at amortised cost

[613300] Notes - Operating segments

Disclosure of reportable segments [Table] **..(1)**

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

Entity's reportable segments [Axis]	Reportable segments 1 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of reportable segments [Abstract]		
Disclosure of reportable segments [Line items]		
Nature of reportable segment	Textual information (53) [See below]	Textual information (54) [See below]
Revenue primary reportable segment	118,465.5	62,363.15
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	118,465.5	62,363.15
Profit (loss) reportable segment	1,552.85	1,859.51
Assets reportable segment	72,855.21	50,564.07
Liabilities reportable segment	47,634.78	28,429.41

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]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	Yes	Yes
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (53)

Nature of reportable segment

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker (“CODM”). The CODM is the Board of Director of the Holding Company, who assesses the financial performance and position of the Group and makes strategic decisions. The Group’s reportable segments are as follows: i. Contract manufacturing and trading - This segment involves buying and selling of construction materials and products of similar nature on trading and job work basis. ii. Manufacturing - This segment involves manufacturing of readymix concrete, ultrafine, fly-ash and compounds of similar nature. iii. Equipment services - This segment involves leasing of heavy construction equipment, and providing technical services related to spare parts. The CODM reviews revenue and gross profit as the performance indicator, and does not review the total assets and liabilities for each reportable segment. The measurement of each segment’s revenues, expenses and assets is consistent with the accounting policies that are used in preparation of the Group’s consolidated financial statements.

Textual information (54)

Nature of reportable segment

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker (“CODM”). The CODM is the Board of Director of the Holding Company, who assesses the financial performance and position of the Group and makes strategic decisions. The Group’s reportable segments are as follows: i. Contract manufacturing and trading - This segment involves buying and selling of construction materials and products of similar nature on trading and job work basis. ii. Manufacturing - This segment involves manufacturing of readymix concrete, ultrafine, fly-ash and compounds of similar nature. iii. Equipment services - This segment involves leasing of heavy construction equipment, and providing technical services related to spare parts. The CODM reviews revenue and gross profit as the performance indicator, and does not review the total assets and liabilities for each reportable segment. The measurement of each segment’s revenues, expenses and assets is consistent with the accounting policies that are used in preparation of the Group’s consolidated 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
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of detailed information about business combination [Abstract]		
Disclosure of detailed information about business combination [Line items]		
Name of acquiree	Sociam Equipment Solutions Private Limited	RDC Concrete (India) Private Limited
Description of acquiree	Company	Company
Date of acquisition	01/12/2020	22/12/2021
Percentage of voting equity interests acquired	100.00%	100.00%
Acquisition-date fair value of total consideration transferred [Abstract]		
Total consideration transferred, acquisition-date fair value	0	0
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]		
Net identifiable assets acquired (liabilities assumed)	0	0
Name of acquiree	Sociam Equipment Solutions Private Limited	RDC Concrete (India) Private Limited
Description of acquiree	Company	Company

Disclosure of reconciliation of changes in goodwill [Table] **..(1)**

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

Business combinations [Axis]	1		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]			
Disclosure of reconciliation of changes in goodwill [Line items]			
Name of acquiree	RDC Concrete (India) Private Limited Sociam Equipment Solutions Private Limited	RDC Concrete (India) Private Limited Sociam Equipment Solutions Private Limited	
Reconciliation of changes in goodwill [Abstract]			
Changes in goodwill [Abstract]			
Additional recognition, goodwill	0	5,049.88	
Total increase (decrease) in goodwill	0	5,049.88	
Goodwill at end of period	5,056.1	5,056.1	6.22

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 business combinations [TextBlock]	Textual information (55) [See below]	
Whether there is any business combination	(A) No	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	No	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

Footnotes

(A)

53 Business combinations

RDC Concrete (India) Private Limited

Effective 22 December 2021, the Holding Company vide definitive agreement dated 7 September 2021 acquired 100% of the share capital of RDC Concrete (India) Private Limited and its subsidiaries, manufacturer and trader of readymix concrete, ultrafine, fly-ash and compounds of similar nature with plants at various locations across India. The acquisition was at a total consideration of ? 6,047.56 million.

The fair values of the identifiable assets and liabilities as at the date of acquisition were:

	RDC Concrete (India) Private Limited and its subsidiaries
	As at 22 December 2021
Property, plant and equipment	964.04
Capital work-in-progress	38.01
Right-of-use assets	480.81
Intangible assets	828.37
Other financial assets	80.99
Income tax assets (net)	12.70
Other non current assets	28.77
Inventories	164.86
Trade receivables	2,554.89
Cash and cash equivalents	16.37

Other bank balances		106.80
Loans		33.30
Other current assets		85.31
Borrowings		(912.39)
Lease liabilities		(459.59)
Trade payables		(2,441.45)
Other financial liabilities		(125.81)
Other current liabilities		(159.73)
Provisions		(32.52)
Deferred tax liabilities (net)		(204.25)
Current tax liabilities (net)		(61.80)
Net identifiable assets acquired		997.68
Consideration transferred		
Cash paid		6,047.56
Equity shares issued		-
Total purchase consideration		6,047.56
Goodwill		5,049.88
Analysis of cash flows on acquisition:		
Net cash acquired with the subsidiary (included in cash flows from investing activities)	16.37	
Cash paid		(6,047.56)

Net cash flow on acquisition	(6,031.19)

The goodwill comprises the value of expected synergies arising from the acquisition and are allocated entirely to the respective acquisitions. It will not be deductible for tax purposes.

The fair value of acquired trade receivables is ? 2,554.89 million with respect to RDC Concrete (India) Private Limited and its subsidiaries. The gross contractual amount for trade receivables due is ? 3,158.54 million with respect to RDC Concrete (India) Private Limited and its subsidiaries.

The Group measured the acquired lease liabilities using the present value of the remaining lease payments at the date of acquisition. The right-of-use assets were measured at an amount equal to the lease liabilities and adjusted to reflect the favourable terms of the lease relative to market terms.

RDC Concrete (India) Private Limited and its subsidiaries contributed ? 3,438.99 million revenues and ? 449.92 million profits to the group for the period from for the period 22 December 2021 to 31 March 2022.

If RDC Concrete (India) Private Limited and its subsidiaries acquisitions had occurred on 1 April 2021, consolidated pro-forma revenue and profit for the year ended 31 March 2022 would have been ? 10,060.59 million and ? 514.47 million respectively. These amounts have been calculated using the subsidiary's results and adjusting them the additional depreciation and amortisation that would have been charged assuming the fair value adjustments to property, plant and equipment and intangible assets had applied from beginning, together with the consequential tax effects.

Transaction costs of ? 0.50 million have been expensed and are included in other expenses for the year ended 31 March 2022.

Textual information (55)

Disclosure of business combinations [Text Block]

53 Business combinations

RDC Concrete (India) Private Limited

Effective 22 December 2021, the Holding Company vide definitive agreement dated 7 September 2021 acquired 100% of the share capital of RDC Concrete (India) Private Limited and its subsidiaries, manufacturer and trader of readymix concrete, ultrafine, fly-ash and compounds of similar nature with plants at various locations across India. The acquisition was at a total consideration of ? 6,047.56 million.

The fair values of the identifiable assets and liabilities as at the date of acquisition were:

	RDC Concrete (India) Private Limited and its subsidiaries
	As at 22 December 2021
Property, plant and equipment	964.04
Capital work-in-progress	38.01
Right-of-use assets	480.81
Intangible assets	828.37
Other financial assets	80.99
Income tax assets (net)	12.70
Other non current assets	28.77
Inventories	164.86
Trade receivables	2,554.89

Cash and cash equivalents		16.37
Other bank balances		106.80
Loans		33.30
Other current assets		85.31
Borrowings		(912.39)
Lease liabilities		(459.59)
Trade payables	(2,441.45)	
Other financial liabilities		(125.81)
Other current liabilities		(159.73)
Provisions		(32.52)
Deferred tax liabilities (net)		(204.25)
Current tax liabilities (net)		(61.80)
Net identifiable assets acquired		997.68
Consideration transferred		
Cash paid		6,047.56
Equity shares issued		-
Total purchase consideration		6,047.56
Goodwill		5,049.88
Analysis of cash flows on acquisition:		
Net cash acquired with the subsidiary (included in cash flows from investing activities)	16.37	

Cash paid	(6,047.56)
Net cash flow on acquisition	(6,031.19)

The goodwill comprises the value of expected synergies arising from the acquisition and are allocated entirely to the respective acquisitions. It will not be deductible for tax purposes.

The fair value of acquired trade receivables is ? 2,554.89 million with respect to RDC Concrete (India) Private Limited and its subsidiaries. The gross contractual amount for trade receivables due is ? 3,158.54 million with respect to RDC Concrete (India) Private Limited and its subsidiaries.

The Group measured the acquired lease liabilities using the present value of the remaining lease payments at the date of acquisition. The right-of-use assets were measured at an amount equal to the lease liabilities and adjusted to reflect the favourable terms of the lease relative to market terms.

RDC Concrete (India) Private Limited and its subsidiaries contributed ? 3,438.99 million revenues and ? 449.92 million profits to the group for the period from for the period 22 December 2021 to 31 March 2022.

If RDC Concrete (India) Private Limited and its subsidiaries acquisitions had occurred on 1 April 2021, consolidated pro-forma revenue and profit for the year ended 31 March 2022 would have been ? 10,060.59 million and ? 514.47 million respectively. These amounts have been calculated using the subsidiary’s results and adjusting them the additional depreciation and amortisation that would have been charged assuming the fair value adjustments to property, plant and equipment and intangible assets had applied from beginning, together with the consequential tax effects.

Transaction costs of ? 0.50 million have been expensed and are included in other expenses for the year ended 31 March 2022.

[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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Hella Infra Market Retail Private Limited	Hella Infra Market Retail Private Limited	Hella Infra Market Ceramics Private Limited	Hella Infra Market Ceramics Private Limited
Principal place of business of subsidiary	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604 IN	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604 IN
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U46632MH2019PTC332175	U46632MH2019PTC332175	U23922MH2020PTC341722	U23922MH2020PTC341722
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary	F89859565	F43339217	F88772108	F38589859
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	0	0	0	0
Share capital of subsidiary	8.23	8.23	0.1	0.1
Reserves and surplus of subsidiary	-572.73	390.06	24.92	26.25
Total assets of subsidiary	4,623.62	3,889.15	150.38	155.56
Total liabilities of subsidiary	5,188.12	3,490.85	125.36	129.2
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	7,244.91	0	9.05	126.79
Profit before tax of subsidiary	-914.85	6,104.07	0.44	26.85
Provision for tax of subsidiary	46.9	-10.49	1.77	6.59
Profit after tax of subsidiary	-961.75	-115.7	-1.33	20.26
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Hella Infra Market Retail Private Limited	Hella Infra Market Retail Private Limited	Hella Infra Market Ceramics Private Limited	Hella Infra Market Ceramics Private Limited

Principal place of business of subsidiary	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604 IN	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604 IN
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U46632MH2019PTC332175	U46632MH2019PTC332175	U23922MH2020PTC341722	U23922MH2020PTC341722

Disclosure of details of subsidiaries [Table] **..(2)**

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

Subsidiaries [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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	HELLA CHEMICAL MARKET PRIVATE LIMITED	HELLA CHEMICAL MARKET PRIVATE LIMITED	SOCIAM EQUIPMENT SOLUTIONS PRIVATE LIMITED	SOCIAM EQUIPMENT SOLUTIONS PRIVATE LIMITED
Principal place of business of subsidiary	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604	14th FLOOR, DALLAS CENTRE, OFFICE#3, KNOWLEDGECITY SURVEY No. 83/1, R A I D U R G SERLINGAMPALLY, MANDAL HYDERABAD Rangareddi TG 500032	14th FLOOR, DALLAS CENTRE, OFFICE#3, KNOWLEDGECITY SURVEY No. 83/1, R A I D U R G SERLINGAMPALLY, MANDAL HYDERABAD Rangareddi TG 500032
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U51909MH2021PTC357441	U51909MH2021PTC357441	U74999TG2016PTC109417	U74999TG2016PTC109417
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary	F89857585	F37527249	F89609473	F38904181
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	19/03/2021	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	0	0	0	0
Share capital of subsidiary	50	50	0.15	0.15
Reserves and surplus of subsidiary	915.81	447.92	-4.23	67.45
Total assets of subsidiary	8,841.47	11,758.05	923.46	778.04
Total liabilities of subsidiary	7,875.66	11,260.13	927.54	710.44
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	21,902.11	19,566.06	1,493.6	1,046.04
Profit before tax of subsidiary	599.53	610.88	-103.09	74.83
Provision for tax of subsidiary	131.64	162.96	-71.68	29.94
Profit after tax of subsidiary	467.89	447.92	-71.68	44.89
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	HELLA CHEMICAL MARKET PRIVATE LIMITED	HELLA CHEMICAL MARKET PRIVATE LIMITED	SOCIAM EQUIPMENT SOLUTIONS PRIVATE LIMITED	SOCIAM EQUIPMENT SOLUTIONS PRIVATE LIMITED

Principal place of business of subsidiary	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604	14th FLOOR, DALLAS CENTRE, OFFICE#3, KNOWLEDGECITY SURVEY No. 83/1, R A I D U R G SERLINGAMPALLY, MANDAL HYDERABAD Rangareddi TG 500032	14th FLOOR, DALLAS CENTRE, OFFICE#3, KNOWLEDGECITY SURVEY No. 83/1, R A I D U R G SERLINGAMPALLY, MANDAL HYDERABAD Rangareddi TG 500032
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U51909MH2021PTC357441	U51909MH2021PTC357441	U74999TG2016PTC109417	U74999TG2016PTC109417

Disclosure of details of subsidiaries [Table] **..(3)**

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

Subsidiaries [Axis]	5		6	7
	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
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	R D C CONCRETE(INDIA)PRIVATE LIMITED	R D C CONCRETE(INDIA)PRIVATE LIMITED	HELLA INFRA MARKET PIPES & FITTINGS PRIVATE LIMITED	Hella Infra Market Singapore Pte. Ltd
Principal place of business of subsidiary	DIL Complex, 701, 7th Floor, Thane One, Ghodbunder Road, Majiwade, Thane Thane MH 400610 IN	DIL Complex, 701, 7th Floor, Thane One, Ghodbunder Road, Majiwade, Thane Thane MH 400610 IN	Unit No. 402, Opal Square, Plot No C-1, Thane, Thane, Thane, Maharashtra, India, 400604	Singapore
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	SINGAPORE
CIN of subsidiary company	U74999MH1993PTC172842	U74999MH1993PTC172842	U22191MH2022PTC379152	
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	Yes	No
SRN of filing of balance sheet by subsidiary	F72302359	F37555190	F86893617	
Reason if no filing has been made by subsidiary				Not Applicable
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	25/03/2022	06/05/2022
End date of accounting period of subsidiary	31/03/2023	31/03/2022	31/03/2023	31/03/2023
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	USD
Exchange rate as applicable for subsidiary	0	0	0	USD. Reference Rate 1 USD = 82.2169 INR
Share capital of subsidiary	86.75	86.75	0.1	[Millions of USD] 1,000,000
Reserves and surplus of subsidiary	331.01	-80.51	-0.21	[Millions of USD] 8,068,556
Total assets of subsidiary	8,577.57	5,594.89	0.2	[Millions of USD] 9,068,556
Total liabilities of subsidiary	8,159.81	5,588.66	0.31	[Millions of USD] 0
Investment of subsidiary	264.16	110.99	0	[Millions of USD] 500,003
Turnover of subsidiary	14,345.46	9,872.13	0	[Millions of USD] 372,572,672
Profit before tax of subsidiary	443.65	325.64	-0.21	[Millions of USD] 9,698,856
Provision for tax of subsidiary	148.91	-94.22	0	[Millions of USD] -1,630,300
Profit after tax of subsidiary	294.74	419.86	-0.21	[Millions of USD] 8,068,556
Proposed dividend of subsidiary	0	0	0	[Millions of USD] 0
Name of subsidiary	R D C CONCRETE(INDIA)PRIVATE LIMITED	R D C CONCRETE(INDIA)PRIVATE LIMITED	HELLA INFRA MARKET PIPES & FITTINGS PRIVATE LIMITED	Hella Infra Market Singapore Pte. Ltd

Principal place of business of subsidiary	DIL Complex, 701, 7th Floor, Thane One, Ghodbunder Road, Majiwade, Thane Thane MH 400610 IN	DIL Complex, 701, 7th Floor, Thane One, Ghodbunder Road, Majiwade, Thane Thane MH 400610 IN	Unit No. 402, Opal Square, Plot No C-1, Thane, Thane, Thane, Maharashtra, India, 400604	Singapore
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	SINGAPORE
CIN of subsidiary company	U74999MH1993PTC172842	U74999MH1993PTC172842	U22191MH2022PTC379152	

Disclosure of details of subsidiaries [Table] **..(4)**

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

Subsidiaries [Axis]	**8**
	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	HIM Infra General Trading L.L.C
Principal place of business of subsidiary	Dubai
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES
Section under which company became subsidiary	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No
Reason if no filing has been made by subsidiary	Not Applicable
Whether financial year of subsidiary different from financial year of holding company	No
Financial year of subsidiary [Abstract]	
Start date of accounting period of subsidiary	09/08/2022
End date of accounting period of subsidiary	31/03/2023
Percentage of shareholding in subsidiary	100.00%
Key information about subsidiary [Abstract]	
Reporting currency of subsidiary	AED
Exchange rate as applicable for subsidiary	AED. Reference Rate 1 AED = 22.35 INR
Share capital of subsidiary	[Millions of AED] 100,000
Reserves and surplus of subsidiary	[Millions of AED] -2,098.65
Total assets of subsidiary	[Millions of AED] 97,091.35
Total liabilities of subsidiary	[Millions of AED] 0
Investment of subsidiary	[Millions of AED] 0
Turnover of subsidiary	[Millions of AED] 0
Profit before tax of subsidiary	[Millions of AED] -2,908.65
Provision for tax of subsidiary	[Millions of AED] 0
Profit after tax of subsidiary	[Millions of AED] -2,908.65
Proposed dividend of subsidiary	[Millions of AED] 0
Name of subsidiary	HIM Infra General Trading L.L.C
Principal place of business of subsidiary	Dubai
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES

Disclosure of associates [Table] **..(1)**

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

Associates [Axis]	1	
	01/04/2022 to 31/03/2023	**01/04/2021 to 31/03/2022**
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	SHALIMAR PAINTS LTD	SHALIMAR PAINTS LTD
Description of nature of entity's relationship with associate	Associates	Associates
Principal place of business of associate	Stainless Centre, 4th Floor, Plot No. 50, Sector 32, Gurugram Gurgaon HR 122001 IN	Stainless Centre, 4th Floor, Plot No. 50, Sector 32, Gurugram Gurgaon HR 122001 IN
Country of incorporation of associate	INDIA	INDIA
CIN of associate entity	L24222HR1902PLC065611	L24222HR1902PLC065611
Latest audited balance sheet date	31/03/2023	31/03/2022
Whether associate has been considered in consolidation	No	No
Reason why associate is not consolidated	NA	NA
Proportion of ownership interest in associate	24.99%	24.89%
Proportion of voting rights held in associate	24.99%	24.89%
Amount of investment in associate	2,167.03	2,157.73
Number of shares held of associate	[shares] 1,80,45,745	[shares] 1,79,77,745
Latest audited balance sheet date	31/03/2023	31/03/2022

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	8	5
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	Yes	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

[613400] Notes - Consolidated Financial Statements

Disclosure of details of subsidiaries [Table] **..(1)**

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

Subsidiaries [Axis]	1	2	3	4
	01/04/2022 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 details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Hella Infra Market Retail Private Limited	Hella Infra Market Ceramics Private Limited	HELLA CHEMICAL MARKET PRIVATE LIMITED	SOCIAM EQUIPMENT SOLUTIONS PRIVATE LIMITED
Principal place of business of subsidiary consolidated	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604 IN	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604	14th FLOOR, DALLAS CENTRE, OFFICE#3, KNOWLEDGECITY SURVEY No. 83/1, RAIDURG SERLINGAMPALLY, MANDAL HYDERABAD Rangareddi TG 500032
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2023	31/03/2023	31/03/2023	31/03/2023
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%

Disclosure of details of subsidiaries [Table] **..(2)**

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

Subsidiaries [Axis]	5	6	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 details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	RDC CONCRETE(INDIA)PRIVATE LIMITED	HELLA INFRA MARKET PIPES & FITTINGS PRIVATE LIMITED	Hella Infra Market Singapore Pte. Ltd	HIM Infra General Trading L.L.C
Principal place of business of subsidiary consolidated	DIL Complex, 701, 7th Floor, Thane One, Ghodbunder Road, Majiwade, Thane Thane MH 400610 IN	Unit No. 402, Opal Square, Plot No C-1, Thane, Thane, Thane, Maharashtra, India, 400604	Singapore	Dubai
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2023	31/03/2023	31/03/2023	31/03/2023
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%

Disclosure of details of entities consolidated [Table] **..(1)**

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

Entities consolidated [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 additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Hella Infra Market Retail	Hella Infra Market Ceramics	HELLA CHEMICAL MARKET PRIVATE LIMITED	SOCIAM EQUIPMENT SOLUTIONS PRIVATE LIMITED
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	4,623.62	150.38	8,841.47	778.04
Net assets of entity as percentage of consolidated net assets	100.00%	100.00%	100.00%	100.00%
Amount of share in profit or loss of entity consolidated	100	0	0	0
Share in profit or loss of entity as percentage of consolidated profit or loss	100.00%	100.00%	100.00%	100.00%
Amount of share in other comprehensive income consolidated	0	0	0	0
Share in other comprehensive income consolidated	0.00%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	0	0	0	0
Share in comprehensive income consolidated	0.00%	0.00%	0.00%	0.00%

Disclosure of details of entities consolidated [Table] **..(2)**

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

Entities consolidated [Axis]	5	6
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of additional information consolidated financial statements [Abstract]		
Disclosure of additional information consolidated financial statements [Line items]		
Name of entity consolidated	R D C CONCRETE (INDIA) PRIVATE LIMITED	HELLA INFRA MARKET PIPES & FITTINGS PRIVATE LIMITED
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	8,577.57	0.2
Net assets of entity as percentage of consolidated net assets	100.00%	100.00%
Amount of share in profit or loss of entity consolidated	0	0
Share in profit or loss of entity as percentage of consolidated profit or loss	100.00%	100.00%
Amount of share in other comprehensive income consolidated	0	0
Share in other comprehensive income consolidated	0.00%	0.00%
Amount of share in comprehensive income consolidated	0	0
Share in comprehensive income consolidated	0.00%	0.00%

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

	01/04/2022 to 31/03/2023
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[611400] Notes - Separate financial statements

Disclosure of associates [Table] **..(1)**

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

Associates [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	SHALIMAR PAINTS LTD	SHALIMAR PAINTS LTD
CIN of associate entity	L24222HR1902PLC065611	L24222HR1902PLC065611
Principal place of business of associate	Stainless Centre, 4th Floor, Plot No. 50, Sector 32, Gurugram Gurgaon HR 122001 IN	Stainless Centre, 4th Floor, Plot No. 50, Sector 32, Gurugram Gurgaon HR 122001 IN
Country of incorporation of associate	INDIA	INDIA
Proportion of ownership interest in associate	24.99%	24.89%
Proportion of voting rights held in associate	24.99%	24.89%

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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Hella Infra Market Retail Private Limited	Hella Infra Market Retail Private Limited	Hella Infra Market Ceramics Private Limited	Hella Infra Market Ceramics Private Limited
CIN of subsidiary company	U46632MH2019PTC332175	U46632MH2019PTC332175	U23922MH2020PTC341722	U23922MH2020PTC341722
Principal place of business of subsidiary	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604 IN	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604 IN
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA

Disclosure of subsidiaries [Table] **..(2)**

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

Subsidiaries [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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	HELLA CHEMICAL MARKET PRIVATE LIMITED	HELLA CHEMICAL MARKET PRIVATE LIMITED	SOCIAM EQUIPMENT SOLUTIONS PRIVATE LIMITED	SOCIAM EQUIPMENT SOLUTIONS PRIVATE LIMITED
CIN of subsidiary company	U51909MH2021PTC357441	U51909MH2021PTC357441	U74999TG2016PTC109417	U74999TG2016PTC109417
Principal place of business of subsidiary	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604	Opal Square, 4th Floor, Plot No. C-1, S. G. Barve Road, Opp. Railadevi TMC Office,Wagle Estate Thane Thane MH 400604	14th FLOOR, DALLAS CENTRE, OFFICE#3, KNOWLEDGECITY SURVEY No. 83/1, RAIDURG SERLINGAMPALLY, MANDAL HYDERABAD Rangareddi TG 500032	14th FLOOR, DALLAS CENTRE, OFFICE#3, KNOWLEDGECITY SURVEY No. 83/1, RAIDURG SERLINGAMPALLY, MANDAL HYDERABAD Rangareddi TG 500032
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA

Disclosure of subsidiaries [Table] **..(3)**

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

Subsidiaries [Axis]	5		6	7
	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
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	R D C CONCRETE(INDIA)PRIVATE LIMITED	R D C CONCRETE(INDIA)PRIVATE LIMITED	HELLA INFRA MARKET PIPES & FITTINGS PRIVATE LIMITED	Hella Infra Market Singapore Pte. Ltd
CIN of subsidiary company	U74999MH1993PTC172842	U74999MH1993PTC172842	U22191MH2022PTC379152	
Principal place of business of subsidiary	DIL Complex, 701, 7th Floor, Thane One, Ghodbunder Road, Majiwade, Thane Thane MH 400610 IN	DIL Complex, 701, 7th Floor, Thane One, Ghodbunder Road, Majiwade, Thane Thane MH 400610 IN	Unit No. 402, Opal Square, Plot No C-1, Thane, Thane, Thane, Maharashtra, India, 400604	Singapore
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	SINGAPORE

Disclosure of subsidiaries [Table] **..(4)**

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

Subsidiaries [Axis]	8
	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	HIM Infra General Trading L.L.C
Principal place of business of subsidiary	Dubai
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES

[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]	Associates [Member]			Key management personnel of entity or parent [Member]
Related party [Axis]	1		6	2
	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
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	SHALIMAR PAINTS LTD	SHALIMAR PAINTS LTD	HELLA INFRATECH PRIVATE LIMITED	AADITYA GAJENDRA SHARDA
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party				AXUPS4458H
CIN of related party	L24222HR1902PLC065611	L24222HR1902PLC065611	U72900MH2018PTC315981	
Description of nature of transactions with related party	Investment made Interest income on OCD Sale of products Sale of services Purchase of stock-in-trade (Please refer Footnote)	Investment made, Interest income on OCD, Sale of products, Purchase of stock-in-trade (Please refer Footnote)	Advance given (Please refer Footnote)	Remuneration (Please refer Footnote)
Related party transactions [Abstract]				
Purchases of goods related party transactions	296.24	5.54	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table] **..(2)**

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	2	3		4
	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 [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	AADITYA GAJENDRA SHARDA	SOUVIK PULAKESH SENGUPTA	SOUVIK PULAKESH SENGUPTA	Swati Gupta
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AXUPS4458H	DOJPS7452N	DOJPS7452N	ANFPG2243P
Description of nature of transactions with related party	Remuneration (Please refer Footnote)	Remuneration (Please refer Footnote)	Remuneration (Please refer Footnote)	Remuneration (Please refer Footnote)
Related party transactions [Abstract]				
Purchases of goods related party transactions	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] **..(3)**

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]		
Related party [Axis]	4	5	
	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	Swati Gupta	Aarti Sharda	Aarti Sharda
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	ANFPG2243P	BJGPS4758D	BJGPS4758D
Description of nature of transactions with related party	Remuneration(Please refer Footnote)	Remuneration (Please refer Footnote)	Remuneration (Please refer Footnote)
Related party transactions [Abstract]			
Purchases of goods related party transactions	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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	(A) 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

Footnotes

(A)

47	Related party transactions		
	Related party disclosures as required under Indian Accounting standard 24, " Related party disclosure" are given below.		
a	List of related parties and relationship		
	Nature of relationship where control exists	Name of the related party	
	Entity where significant influence exists (Associate)	Shalimar Paints Limited (w.e.f. 24 February 2022)	
	Private company in which a director and its relatives are interested #	Bizzaro Advisory Limited	
		Silverline Home Private Limited	
		Bizzaro Productions LLP	
		Hella Equipment Private Limited	
		Hella Infratech Private Limited	
	Key Management	Aaditya Sharda -	

Personnel #	Director	
	Souvik Sengupta - Director	
Relatives of Key Management Personnel #	Swati Gupta - Spouse of Souvik Sengupta	
	Ankush Sengupta - Brother of Souvik Sengupta	
	Nikhita Sharda - Spouse of Aaditya Sharda	
	Aarti Sharda - Sister of Aaditya Sharda	

to the extent where transactions have taken place and control exists

b Transactions during the year with related parties

Particulars	Associate		Key Managerial Personnel and its relatives	
	For the year ended 31 March 2023	For the year ended 31 March 2022	For the year ended 31 March 2023	For the year ended 31 March 2022
Investment made				
Shalimar Paints Limited	196.79	2,707.73	-	-

Interest income on OCD						
Shalimar Paints Limited	49.50		4.75		-	-
Sale of products						
Shalimar Paints Limited		47.62	12.50		-	-
Sale of services						
Shalimar Paints Limited		2.71		-	-	-
Purchase of stock-in-trade						
Shalimar Paints Limited		296.24	5.54		-	-
Advance given						
Hella Infratech Private Limted		45.00	-		-	-
Remuneration						
Souvik Sengupta	-	-	-	-	7.49	7.53
Aaditya Sharda	-	-	-	-	7.54	7.48
Aarti Sharda	-	-	-	-	9.04	2.96
Swati Gupta	-	-	-	-	6.43	7.45

c Balance outstanding as at the year end:

Particulars	Associate		Key Managerial Personnel	
	As at 31 March 2023	As at 31 March 2022	As at 31 March 2023	As at 31 March 2022
Interest receivable on OCD				
Shalimar Paints Limited		25.87	4.27	- -
Trade payables				
Shalimar Paints Limited	99.81		4.54	- -
Advance to vendors				
Hella Infratech Private Limted		47.00	2.00	- -
Hella Equipments Private Limited		17.04	17.84	- -
Trade receivable				
Shalimar Paints Limited	12.58		14.75	- -

Notes:

1 ESOP granted to KMP's during the year ended:

	Name	Options granted	
		31 March 2023	31 March 2022
	Swati Gupta	-	471

2	Refer note 7 for investments made.
3	As the liability for gratuity and leave encashment is provided on an actuarial basis for the Group as a whole, the amount pertaining to the Key Management Personnel is not ascertained separately, and therefore, not included above.
4	Refer notes 22.1 and 25.1 for guarantees and securities given by the related parties in respect of borrowings of the Group.
5	Related party relationship is as identified by the management and relied upon by the auditors.
6	Related party transactions were made on terms equivalent to those that prevail in arm's length transactions.

[611700] Notes - Other provisions, contingent liabilities and contingent 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 other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

[610500] Notes - Events after reporting period

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 events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

Disclosure of terms and conditions of share-based payment arrangement [Table] **..(1)**

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

Types of share-based payment arrangements [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	Employee Stock Option Plan	Employee Stock Option Plan
Description of vesting requirements for share-based payment arrangement	Textual information (56) [See below]	Textual information (57) [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 share-based payment arrangements [TextBlock]	Textual information (58) [See below]	
Whether there are any share based payment arrangement	Yes	Yes
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]		
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share based payment arrangement [Abstract]		
Total changes of number of share options outstanding in share based payment arrangement	0	0
Number of share options outstanding in share-based payment arrangement at end of period	0	0
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]		
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0

Textual information (56)

Description of vesting requirements for share-based payment arrangement

"During the year ended 31 March 2020, the Holding Company introduced Hella Infra Market Private Limited Employee Stock Options Scheme, 2019 (Hella ESOP Plan 2019) with effect from 27 November 2019. Under the scheme, stock options in the Holding Company were granted to certain employees upon meeting certain conditions. The options are equity settled and will vest over 4 years with 25% of options granted vesting in each year after the grant date. The options can be exercised only in the event of occurrence of a liquidity event, or at such other time and in such manner as determined by the Administrator. There are 34,851 options subject to this plan, out of which 33,935 options have been granted at an exercise price of 10 per share. The Board of Hella Infra Market Private Limited administers the scheme and grants stock options to eligible employees The fair value of the share options is estimated at the grant date using Black Scholes pricing model, taking into account the terms and conditions upon which the share options were granted."

Textual information (57)

Description of vesting requirements for share-based payment arrangement

"During the year ended 31 March 2020, the Holding Company introduced Hella Infra Market Private Limited Employee Stock Options Scheme, 2019 (Hella ESOP Plan 2019) with effect from 27 November 2019. Under the scheme, stock options in the Holding Company were granted to certain employees upon meeting certain conditions. The options are equity settled and will vest over 4 years with 25% of options granted vesting in each year after the grant date. The options can be exercised only in the event of occurrence of a liquidity event, or at such other time and in such manner as determined by the Administrator. There are 34,851 options subject to this plan, out of which 33,935 options have been granted at an exercise price of 10 per share. The Board of Hella Infra Market Private Limited administers the scheme and grants stock options to eligible employees The fair value of the share options is estimated at the grant date using Black Scholes pricing model, taking into account the terms and conditions upon which the share options were granted."

Textual information (58)

Disclosure of share-based payment arrangements [Text Block]

51	Employee Stock Option Plan During the year ended 31 March 2020, the Holding Company introduced Hella Infra Market Private Limited Employee Stock Options Scheme, 2019 (Hella ESOP Plan 2019) with effect from 27 November 2019. Under the scheme, stock options in the Holding Company were granted to certain employees including employees of its subsidiary upon meeting certain conditions. The options are equity settled and will vest over 4 years with 25% of options granted vesting in each year after the grant date. The options can be exercised only in the event of occurrence of a liquidity event, or at such other time and in such manner as

determined by the Administrator. There are 65,351 options subject to this plan, out of which 36,287 options have been granted at an exercise price of ? 10 per share. The Board of Hella Infra Market Private Limited administers the scheme and grants stock options to eligible employees The fair value of the share options is estimated at the grant date using Black Scholes pricing model, taking into account the terms and conditions upon which

the share options were granted.

The details of stock options granted by the Holding Company under ESOP Plan 2019 are as follows:

Particulars
ESOP 2019
ESOP 2019
ESOP 2019
ESOP 2019
ESOP 2019
ESOP 2019
ESOP 2019
ESOP 2019
ESOP 2019
ESOP 2019
ESOP 2019
ESOP 2019
ESOP 2019
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ESOP 2019

ESOP 2019

ESOP 2019

ESOP 2019

ESOP 2019

ESOP 2019

ESOP 2019

ESOP 2019

ESOP 2019

ESOP 2019

ESOP 2019

ESOP 2019

ESOP 2019

Total

The details of activity under the scheme are summarised below:

Particulars		As at 31 March 2023	As at 31 M
		No of options	Weig Exer
Outstanding at the beginning of the year	32,486	10.00	24,6
Granted during the year		2,352	
Lapsed during the year		(3,714)	
Exercised during the year		-	
Terminated during the year		-	
Outstanding at the end of the year		31,124	1(
Exercisable at the end of the year		17,733	1(
Weighted average			

remaining contractual life (in years)	1.28	10.00	1.48

During the year ended 31 March 2023, RDC introduced RDC ESOP 2022 (Plan) with effect from 1 July 2022.

Under the scheme, stock options in RDC were granted to certain employees including employees of its subsidiaries upon meeting certain conditions. The options are equity settled and will vest over 4 years with 25% of options granted vesting in each year after the grant date. The options can be exercised only in the event of occurrence of a liquidity event, or at such other time and in such manner as determined by the Administrator. There are 2,770,735 options subject to this plan, out of which 2,135,466 options have been granted at an exercise price of ? 10 per share. The Board of RDC administers

the scheme and grants stock options to eligible employees The fair value of the share options is estimated at the grant date using Black Scholes pricing model, taking into account the terms and conditions upon which

the share options were granted.

The details of stock options granted by RDC are as follows:

Particulars	
Series A	
Series B	
Series C	
Total	

The details of activity under the scheme are summarised below:

Particulars		As at 31 March 2023	As at 31 M
		No of options	Weig Exer
Outstanding at the beginning of the year	-	10.00	
Granted during the year		21,35,466	
Forfeited during the year		(98,719)	
Exercised during the year		-	

Terminated during the year				-	
Outstanding at the end of the year				20,36,747	1(
Exercisable at the end of the year				-	
Weighted average remaining contractual life (in years)	1.72	10.00		-	

Computation of weighted average fair value considering the following inputs:					
Particulars					
Dividend yield (%)					
Expected volatility (%)					
Risk free interest rate (%)					
Spot price (INR)					
Exercise price (INR)					
Expected life of options granted (years)					1 yea

Model used		
The expected life of the share options are based on historical data and current expectations and is not necessarily indicative of exercise patterns that may occur. The expected volatility reflects the assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may not necessarily be the actual outcome.		
The amounts recognised for employee service received during the year is shown in the following table:		
Expense arising from equity-settled share-based payment transactions	255.28	292.84
Expense arising from restricted shares of shareholders		0.64

Reserve towards employees of the subsidiary		
Total share based payment expense (a)		
Capitalized under intangible assets under development (b)	149.99	161.31
Total addition of share based payment reserve (a+b)		458.49

Acquisition of Sociam Equipment Solutions Private Limited

During the previous year ended 31 March 2022, the Holding Company acquired 100% equity shares of Sociam Equipment Solutions Private Limited held by two shareholders equally in a share swap deal. Purchase consideration has been discharged by allotting 1,250 equity shares of the Company to each shareholder.

Out of the total shares to

be allotted to shareholders, 1,094 equity shares shall be unvested shares, which shall vest over a period of 3 years and 6 months from the closing date in equal quarterly installments. Vested restricted shares are also subject to lock in employment period of two years and six

months from the closing date.

Restricted shares of shareholders would be automatically forfeited if employment terminates before the expiry of vesting period and therefore is payment for future services and recognised as compensation expense as per Ind AS 102, Share-based Payment considering relevant terms. For the year ended 31 March 2023, the Holding Company recognised ? 0.64 million (31 March 2022: ? 10.70 million) as share based payment expenses.

52 Statement persuant to details to be furnished for subsidiaries as prescribed by the Companies Act, 2013

Name of the entity in the Group	% of shareholding	31 March 2023			
		Net assets i.e., total assets minus total liabilities	Share in profit or loss	Share in other comprehensive income	Share in total comprehensive income

		As % of Consolidated net assets	Amount	As % of consolidated net profit	Amount	As % of consolidated OCI	Amou
Holding Company: Hella Infra Market Private Limited	101.34%	25,559.02	177.27%	2,752.77	-5.88%	(1.89)	173.5
Subsidiaries							
Indian							
1. Hella Infra Market Retail Private Limited	100.00%	-2.24%	(564.50)	-61.94%	(961.75)	-3.18%	(1.02
2. Hella Infra Market Ceramics Private Limited (formerly known as Trinitymaterial Market Place Private Limited)	100.00%	0.10%	25.02	-0.09%	(1.33)	0.00%	-
3. Sociam Equipment Solutions Private Limited	100.00%	-0.02%	(4.08)	-4.62%	(71.68)	0.00%	-
4. Hella Chemical Market Private Limited	100.00%	3.83%	965.80	30.13%	467.89	0.00%	-
5. RDC Concrete India Private Limited (consolidated)	100.00%	2.06%	519.20	18.99%	294.86	1.81%	0.58
6. Hella Infra Market Pipes & Fittings Private Limited (formerly known as Hella Road Technologies Private Limited)	100.00%	0.00%	(0.11)	-0.01%	(0.21)	0.00%	-

(w.e.f. 03 September 2022)							
7.Hella Infra Market Singapore Pte. Ltd.	100.00%	3.12%	785.94	43.48%	675.19	102.57%	33.0(
8.Sociam Singapore Pte Ltd	100.00%	0.00%	0.41	-0.03%	(0.40)	-0.08%	(0.02
9.HIM Infra General Trading LLC	100.00%	0.01%	2.17	0.00%	(0.06)	-0.04%	(0.01
Total before eliminations			27,288.87		3,155.28		30.6
Total eliminations / adjustments		-8.20%	(2,068.44)	-103.19%	(1,602.44)	4.76%	1.53
Total			25,220.43		1,552.84		32.1

Name of the entity in the Group	% of shareholding	31 March 2022					
		Net Assets i.e., total assets minus total liabilities	Share in profit or loss	Share in other comprehensive income	Share in total comprehensive income		
		As % of Consolidated net assets	Amount	As % of Consolidated net assets	Amount	As % of Consolidated net assets	Amou
Holding Company: Hella Infra Market Private Limited	69.35%	15,350.52	73.86%	1,373.45	153.00%	(3.06)	73.7
Subsidiaries							
Indian							

1. Hella Infra Market Retail Private Limited	100.00%	1.80%	398.29	-6.22%	(115.71)	0.00%	-
2. Trinitymaterial Market Place Private Limited	100.00%	0.12%	26.35	1.09%	20.26	0.00%	-
3. Sociam Equipment Solutions Private Limited	100.00%	0.31%	67.60	2.41%	44.89	0.00%	-
4. Hella Chemical Market Private Limited	100.00%	2.25%	497.92	24.09%	447.92	0.00%	-
5. RDC Concrete India Private Limited (consolidated)	100.00%	0.49%	107.58	18.07%	336.06	-53.50%	1.07
Total before eliminations			16,448.26		2,106.87		(1.99
Total eliminations / adjustments		25.69%	5,686.40	-13.30%	(247.36)	0.50%	(0.01
Total			22,134.66		1,859.51		(2.00

[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]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 1,795	[INR/shares] 2,219.24
Total basic earnings (loss) per share	[INR/shares] 1,795	[INR/shares] 2,219.24
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 1,715.13	[INR/shares] 2,118.28
Total diluted earnings (loss) per share	[INR/shares] 1,715.13	[INR/shares] 2,118.28
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 8,65,092	[shares] 8,37,905
Adjusted weighted average shares	[shares] 0	[shares] 0

[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]	Textual information (59) [See below]	
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0

Textual information (59)

Disclosure of first-time adoption [Text Block]

The consolidated financial statements of the Group have been prepared to comply in all material respects with the Indian Accounting Standards
("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 (‘the Act’) read with Companies (Indian Accounting Standards) Rules as
amended from time to time notified under the Companies (Accounting Standards) Rules, 2015. The Group has uniformly applied the accounting
policies for all the periods presented in these consolidated financial statements.