

OYO WORKSPACES INDIA PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2021 to 31/03/2022

[700300] Disclosure of general information about company

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	OYO WORKSPACES INDIA PRIVATE LIMITED	
Corporate identity number	U70100DL2019PTC351211	
Permanent account number of entity	AACCO9563F	
Address of registered office of company	44, 2nd Floor, Regal Building, Connaught Place, Central Delhi, DELHI, INDIA - 110001	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	15/07/2022	
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	3rd Floor, Orchid Centre, Sector 53, Golf Course Road, Village Haiderpur Viran Gurugram, 122002, Haryana, India	
Name of city of place of maintenance of computer servers (storing accounting data)	Gurugram	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Haryana	
Pin code of place of maintenance of computer servers (storing accounting data)	122002	
Name of district of place of maintenance of computer servers (storing accounting data)	Gurugram	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	0124-4487253	

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	1 01/04/2021 to 31/03/2022
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9985
Description of product or service category	SUPPORT SERVICES
Turnover of product or service category	212.84
Highest turnover contributing product or service (ITC 8 digit) code	99859990
Description of product or service	SUPPORT SERVICES
Turnover of highest contributing product or service	212.84

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

..(1)

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

Directors signing board report [Axis]	1	2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	Rakesh	Anuj
Last name of director	Kumar	Tejpal
Designation of director	Director	Director
Director identification number of director	03450221	07505290
Date of signing board report	15/07/2022	15/07/2022

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

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2021 to 31/03/2022
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Providing Co-Working Space
Description of main product/service	Providing Co-Working Space
NIC code of product/service	82990
Percentage to total turnover of company	98.68%

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

	01/04/2021 to 31/03/2022
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Disclosure relating to amounts if any which is proposed to carry to any reserves	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Disclosures relating to amount recommended to be paid as dividend	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Details regarding energy conservation	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Details regarding technology absorption	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Details regarding foreign exchange earnings and outgo	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Disclosures in director's responsibility statement	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Details of material changes and commitment occurred during period affecting financial position of company	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Particulars of loans guarantee investment under section 186 [TextBlock]	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	OYO WORKSPACES INDIA PRIVATE LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Reappointment of independent directors as per section 149(10) [TextBlock]	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Refer:"Disclosure in board of directors report explanatory [Text Block]"

Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock]	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Disclosure of financial summary or highlights [TextBlock]	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Disclosure of change in nature of business [TextBlock]	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Details relating to deposits covered under chapter v of companies act [TextBlock]	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Disclosure of contents of corporate social responsibility policy [TextBlock]	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Refer:"Disclosure in board of directors report explanatory [Text Block]"
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	[pure] 7
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

BOARDS' REPORT

Dear Members,

Your Directors have pleasure in presenting 3rd (third) Board Report on your Company's business and operations, together with the audited Financial Statements along with the Statutory Auditor report for the financial year ended 31st March, 2022.

FINANCIAL SUMMARY AND HIGHLIGHTS

The financial highlights for the period under review are as under:

	(INR in Mn.)	
Particulars	Current Year	Previous Year
	March 31, 2022	March 31, 2021
Revenue from Business	215.68	212.78
Operations		
Other Income	71.2	5.62
Total Revenue	286.88	218.4
Total Expenses	288.75	537.9
Profit/(Loss) before Exceptional Item and Tax	-1.87	-319.5
Exceptional Item	0	20.85
Less: Current Income Tax	0	0
Net Profit/Loss after Tax	-1.87	-298.65
Other Comprehensive Income/(Loss)	0.44	0
Total comprehensive Income/(Loss) for the year	-1.43	-298.65
Earnings per share (Basic)	-1.87	-298.65
Earnings per Share (Diluted)	-1.87	-298.65

STATE OF THE COMPANY'S AFFAIRS

The Company was incorporated with an objective of providing, acquiring, renting, leasing space for office use, business set ups and infrastructure development of the commercial spaces and convert them into work spaces and sub lease it to the entrepreneurs, free lancers, SMEs and other corporate houses.

CHANGE IN NATURE OF BUSINESS

There has been no change in the business of the Company during the Financial Year ended March 31, 2022.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY, HAVING

OCCURRED SINCE THE END OF THE FINANCIAL YEAR AND TILL THE DATE OF THE REPORT

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

TRANSFER TO RESERVES

The Board of Directors of your Company has decided not to transfer any amount to the Reserves for the year under review.

DIVIDEND

Since the Company has incurred losses, the board of Directors does not recommend payment of dividend to the shareholders.

CAPITAL STRUCTURE

Authorised Share Capital

The Authorized Share Capital of your Company as on the closure of the financial year 2021-22 is INR 15,000,000/- divided into 1,500,000 Equity Shares of INR 10/- each.

During the Financial Year ended March 31, 2022, there has been no change in the Authorized Share Capital of the Company.

Issued, Subscribed, paid-up Share Capital

The issued, subscribed and paid up share capital of your Company, as on the closure of the financial year 2021-22 is INR 10,000,000 /- divided into 1,000,000 Equity Shares of INR 10/- each.

During the Financial Year ended March 31, 2022, there has been no change in the issued, subscribed and paid-up share capital of the Company.

SHARES HELD IN TRUST FOR THE BENEFIT OF EMPLOYEES WHERE THE VOTING RIGHTS ARE NOT EXERCISED DIRECTLY BY THE EMPLOYEES

Your Company is a wholly owned subsidiary of OYO Hotels and Homes Private Limited. There are no shares held in trust for the benefit of employees where the voting rights are not exercised directly by the employees.

INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

Your Company is not required to transfer any amount to the Investor Education and Protection Fund (IEPF) during the Financial Year ended March 31, 2022, pursuant to the provisions of the Section 125 of the Companies Act, 2013.

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

As on the date of signing of this report, following individuals are on the Board of Directors of the Company:

- | | | |
|----|-------------------|----------|
| 1. | Mr. Rakesh Kumar | Director |
| 2. | Mr. Anuj Tejpal | Director |
| 3. | Mr. Anurag Pareek | Director |

The Board of Directors of the Company is duly constituted and following changes have been held during the financial year ended March 31, 2022:

1. Mr. Anurag Pareek (DIN: 09415942) was appointed as an Additional Director w.e.f. December 13, 2021.

2. Mr. Sandeep Upadhyay (DIN: 09437712) was appointed as an Additional Director w.e.f. December 21, 2021.
3. Mr. Anurag Pareek (DIN: 09415942) was regularized as a Director of the Company with effect from January 11, 2022.
4. Mr. Sandeep Upadhyay (DIN: 09437712) was regularized as a Director of the Company with effect from January 11, 2022.
5. Mr. Sandeep Upadhyay (DIN: 09437712) resigned as Director of the Company post closure of the financial year, with effect from June 3, 2022.

BOARD MEETINGS

During the Financial Year ended March 31, 2022, the Board met 7 times viz. on June 28, 2021, September 25, 2021, November 15, 2021, November 25, 2021, December 13, 2021, December 21, 2021 and January 10, 2022.

Directors' attendance at Board Meetings of the Company held during the year ended March 31, 2022 are given below:

Name of Directors	Number of Board Meetings	
	Eligible to attend	Attended
Mr. Rakesh Kumar	7	7
Mr. Anuj Tejpal	7	7
*Mr. Anurag Pareek	2	2
#Mr. Sandeep Upadhyay	1	1

*Mr. Anurag Pareek (DIN: 09415942) was appointed as an Additional Directors on December 13, 2021.

#Mr. Sandeep Upadhyay (DIN: 09437712) was appointed as an Additional Directors on December 21, 2021.

MANAGERIAL REMUNERATION

The provisions of Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not applicable on the Company.

DIRECTOR'S RESPONSIBILITY STATEMENT

Your Directors make the following statement in terms of Section 134 of the Act, which is to the best of their knowledge and belief and according to the information and explanations obtained by them:

(a) that in the preparation of the annual accounts for the Financial Year ended March 31, 2022, the applicable Indian Accounting Standards (INDs) has been followed and that no material departures have been made from the same;

(b) that appropriate accounting policies were selected and applied consistently and judgments and estimates that are reasonable and prudent were made so as to give a true and fair view of the state of affairs of the Company as at March 31, 2022 and of the profit and loss of your Company for the financial year ended March 31, 2022;

(c) that proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of your Company and for preventing and detecting fraud and other irregularities;

(d) that the annual accounts for the Financial Year ended on March 31, 2022 have been prepared on a going concern basis; and

(e) that the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are

adequate and operating effectively.

SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

There is no Company/body corporate which has become or ceased to have become the subsidiary/ Joint Ventures/ Associate Companies during the Financial Year ended March 31, 2022.

STATEMENT CONTAINING THE SALIENT FEATURES OF FINANCIAL STATEMENTS OF SUBSIDIARIES

The Company doesn't have any subsidiaries, therefore, there was no need to prepare consolidated financial statement for the Financial Year ended March 31, 2022.

DEPOSITS

During the financial year ended March 31, 2022, your Company has neither invited nor accepted any deposits from the public in terms of Chapter V of the Companies Act, 2013.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

No loans were given, no investments were made, no guarantees or securities were provided during the financial year ended March 31, 2022.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All related party transactions that were executed during the financial year ending on March 31, 2022 were on arm's length basis and were in the ordinary course of business.

The details of the transactions are given in Form No. AOC-2 (enclosed with this Report as Annexure A).

CORPORATE SOCIAL RESPONSIBILITY (CSR)

The provisions of Section 135 of Companies Act, 2013 are not applicable to the Company.

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

(A) Conservation of energy

The Company does not belong to the category of power intensive industry and hence consumption of power is not significant. However, the Company has taken internal measures to reduce energy consumption/ wastage wherever possible.

(B) Technology absorption

During the period under review, the Company has not carried out any research & development activity.

(C) Foreign exchange earnings and Outgo:

(INR in Million)

Sl. No.	Particulars	Year ended March 31, 2022
1	Foreign Exchange Earnings	Nil
2	Foreign Exchange outgo	Nil

RISK MANAGMENT

The Company has a Risk Management Framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage.

The business risk framework defines the risk management approach across the enterprise at various levels including documentation and reporting. The framework has different risk models which help in identifying risks trend, exposure and potential impact analysis at a Company level as also separately for business segments. The Company has identified various risks and also has mitigation plans for each risk identified and periodically review the Risk Management Framework & approves the necessary changes required therein.

Risk mitigation continues to be a key area of concern for the Company, which has regularly invested in insuring itself against unforeseen risks. The Company's insurable assets like serve, computer equipment, office equipment, furniture & fixtures etc. have been adequately insured against major risks.

INTERNAL FINANCIAL CONTROLS

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was observed.

COST RECORDS

The Company is not required to maintain the cost records as the provisions of Section 148 of the Companies Act, 2013 and its rule thereto are not applicable to the Company.

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

As on March 31, 2022, there are no significant and material orders passed by the regulators or courts or tribunals which may materially adversely impact the going concern and operations of the Company.

STATUTORY AUDITORS AND THEIR REPORT

(A) Statutory Auditors and their Report

M/s S. R. Batliboi & Associates LLP, Chartered Accountants (Firm Registration No.: 101049W/E300004) was appointed as the Statutory Auditors of the Company in the Annual General Meeting held on December 18, 2020, to hold office from the conclusion of 1st AGM till the conclusion of the 6th AGM of the Company to be held in the year 2025, on such remuneration (including fees for certification) and reimbursement of out of pocket expenses for the purpose of audit as may be decided by the Board with the mutual consent of the auditors.

The Auditors' Report along with notes on accounts attached to the Balance Sheet is self-explanatory and does not require any further explanations.

(B) Secretarial Auditors' and their Report

Pursuant to Section 204 of the Companies Act, 2013 and rules made there under, the Company is not required to appoint Secretarial Auditor and hence, Secretarial Audit is not mandatory for the Company.

(B) Cost Auditors' and their Report

Maintenance of cost records and appointment of Cost Auditor as specified by the Central Government under Section 148(1) of the Companies Act, 2013 and rules made there under, is not applicable on the Company.

(D) Internal Auditor and their Report

Pursuant to Section 138 of the Companies Act, 2013 and rules made there under, your Company is not required to appoint Internal Auditors during the financial year.

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS

There were no incidents of fraud reported by the Statutory Auditors to the Board under Section 143(12) of the Companies Act, 2013.

COMPLIANCE WITH SECRETARIAL STANDARDS

The Company is compliant with the applicable Secretarial Standards (SS) viz. SS-1 & SS-2 on Meetings of the Board of Directors and General Meetings respectively.

DECLARATION BY INDEPENDENT DIRECTORS

Pursuant to Section 149(4) of the Companies Act, 2013 and rules made there under, the Company is not required to appoint any Independent Director. Hence, the provision with respect to Section 134(3)(d) and 134(3)(f) of the Companies Act, 2013 is not applicable.

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

The Company is not required to constitute Nomination & Remuneration Committee under Section 178(1) of the Companies Act, 2013 and rules made there under, and hence no such policy is formed.

DISCLOSURE OF THE COMPOSITION OF AUDIT COMMITTEE

The Company is not required to constitute Audit Committee under Section 177 of the Companies Act, 2013 and rules made there under.

FORMAL ANNUAL EVALUATION

The Company does not fall under the class of companies mentioned in Section 134(3)(p) of the Companies Act, 2013 and Rule 8(4) of the Companies (Accounts) Rules, 2014, hence, formal annual evaluation of own performance of the board, committees and individual directors is not applicable.

STATUTORY DISCLOSURES

Your Directors state that there being no transactions with respect to following items during the Financial Year under review, no disclosure or reporting is required in respect of the same:

1. Deposits from the public falling within the ambit of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.
2. Issue of equity shares with differential rights as to dividend, voting or otherwise.
3. Issue of sweat equity shares
4. Issue of Bonus shares
5. Buy back of shares.
6. Neither the Managing Director nor the Whole-time Director of your Company received any remuneration or commission from any of its subsidiaries.
7. During the year no application was made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016.
8. During the year no one time settlement was required or done so there is no requirement to provide any detail on the difference of valuation thereof.

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Your Company is committed to provide a healthy environment to all its employees and thus has zero tolerance on any discrimination and/or harassment in any form.

Your directors further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

ACKNOWLEDGEMENTS

Your directors would like to express their sincere appreciation and gratitude for the assistance and co-operation received from the financial institutions, banks, Government authorities, customers, vendors, investors and members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the passion and commitment of its executives, staff and workers.

For and on behalf of the Board

OYO Workspaces India Private Limited

Rakesh Kumar

Director

DIN: 03450221

Date: July 15, 2022

Place: Gurugram

Annexure-A to the Boards' Report

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis: NOT APPLICABLE

Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Justification for entering into such contracts or arrangements or transactions	Date(s) of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to section 188
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
.....							

2. Details of material contracts or arrangement or transactions at arm's length basis –

Name(s) of the related party and nature of relationship	Nature of contracts /arrangements / transactions	Duration of the contracts /arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advances, if any	Amount
						(Amount in INR Millions)

(a) (b) (c) (d) (e) (f)

For and on behalf of the Board

OYO Workspaces India Private Limited

Rakesh Kumar

Director

DIN: 03450221

Date: July 15, 2022

Place: Gurugram

Anuj Tejpal

Director

DIN: 07505290

Date: July 15, 2022

Place: Gurugram

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	Rakesh	Anuj
Last name of director	Kumar	Tejpal
Designation of director	Director	Director
Director identification number of director	03450221	07505290
Date of signing of financial statements by director	15/07/2022	15/07/2022

[700400] Disclosures - Auditors report**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]****..(1)**

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (2) [See below]	
Disclosure in auditors report relating to inventories		Textual information (3) [See below]
Disclosure in auditors report relating to loans	Textual information (4) [See below]	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		Textual information (5) [See below]
Disclosure in auditors report relating to deposits accepted		Textual information (6) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (7) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (8) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues		Textual information (9) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (10) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (11) [See below]	
Disclosure in auditors report relating to managerial remuneration		NA
Disclosure in auditors report relating to Nidhi Company		Textual information (12) [See below]
Disclosure in auditors report relating to transactions with related parties	Textual information (13) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (14) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (15) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (16) [See below]

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

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

Auditors [Axis]	1
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	S.R. Batliboi & Associates LLP
Name of auditor signing report	Sanjay Bachchani
Firms registration number of audit firm	101049W/E300004
Membership number of auditor	400419
Address of auditors	Add- 4th Floor, Office 405, World Mark-2, Asset No. 8, IGI Airport Hospitality District, Aerocity, New Delhi- 110037
Permanent account number of auditor or auditor's firm	ACHFS9118A
SRN of form ADT-1	R40541765
Date of signing audit report by auditors	15/07/2022
Date of signing of balance sheet by auditors	15/07/2022

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

	01/04/2021 to 31/03/2022
Disclosure in auditor's report explanatory [TextBlock]	Textual information (17) [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 (2)

Disclosure in auditors report relating to fixed assets

(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment. (B) The Company has maintained proper records showing full particulars of intangibles assets. (b) All Property, Plant and Equipment are physically verified by the management in the current year in accordance with a planned programme of verifying them once in three years which is reasonable having regard to the size of the Company and the nature of its assets. (c) There is no immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee), held by the Company and accordingly, the requirement to report on clause 3(i)(c) of the Order is not applicable to the Company. (d) The Company has not revalued its Property, Plant and Equipment (including Right of use assets) or intangible assets during the year ended March 31, 2022. (e) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

Textual information (3)

Disclosure in auditors report relating to inventories

(a) The Company's business does not require maintenance of inventories and, accordingly, the requirement to report on clause 3(ii)(a) of the Order is not applicable to the Company. (b) The Company has not been sanctioned working capital limits in excess of Rs. five crores in aggregate from banks or financial institutions during any point of time of the year on the basis of security of current assets. Accordingly, the requirement to report on clause 3(ii)(b) of the Order is not applicable to the Company.

Textual information (4)

Disclosure in auditors report relating to loans

(a) During the year, the Company has not made investment, provided any guarantee or security or granted any advance in the nature of loans to any company, firm, limited liability partnership or any other party. Accordingly, the provisions of clause 3(iii)(a) of the Order are not applicable to the Company. (b) During the year, the Company has not made investment, provided any guarantee or security or granted any advance in the nature of loans to any company, firm, limited liability partnership or any other party. Accordingly, the provisions of clause 3(iii)(b) of the Order are not applicable to the Company. (c) The Company has not granted loans and advances in the nature of loans to companies, firms, limited liability partnerships or any other parties. Accordingly, the provisions of clause 3(iii)(c) of the Order is not applicable to the Company. (d) The Company has not granted loans or advances in the nature of loans to companies, firms, limited liability partnerships or any other parties. Accordingly, the provisions of clause 3(iii)(d) of the Order is not applicable to the Company. (e) There were no loans or advance in the nature of loan granted to companies, firms, limited liability partnerships or any other parties which was fallen due during the year. Accordingly, the provisions of clause 3(iii)(e) of the Order are not applicable to the Company. (f) The company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment. Accordingly, the provisions of clause 3(iii)(f) of the Order are not applicable to the Company.

Textual information (5)

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

There are no loans, investments, guarantees, and securities granted in respect of which provisions of section 185 and 186 of the Companies Act, 2013 are applicable and accordingly, the requirement to report on clause 3(iv) of the Order is not applicable to the Company.

Textual information (6)

Disclosure in auditors report relating to deposits accepted

The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

Textual information (7)

Disclosure in auditors report relating to maintenance of cost records

The Company is not in the business of sale of any goods or provision of such services as prescribed. Accordingly, the requirement to report on clause 3(vi) of the Order is not applicable to the Company.

Textual information (8)

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

(a) Undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, cess and other statutory dues have generally been regularly deposited with the appropriate authorities though there has been a slight delay in a few cases. The provisions relating to, sales-tax, service tax, duty of custom, duty of excise, value added tax are not applicable to the Company. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, as at the March 31, 2022, for a period of more than six months from the date they became payable. (b) There are no dues of goods and service tax, provident fund, employees state insurance, income tax, cess and other statutory dues which have not been deposited on account of any dispute.

Textual information (9)

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

(a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender. (b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority. (c) Term loans were applied for the purpose for which the loans were obtained. (d) On an overall examination of the financial statements of the Company, no funds raised on short-term basis have been used for long-term purposes by the Company. (e) The Company does not have any subsidiary, associate or joint venture. Accordingly, the requirement to report on clause 3(ix)(e) of the Order is not applicable to the Company. (f) The Company does not have any subsidiary, associate or joint venture. Accordingly, the requirement to report on Clause 3(ix)(f) of the Order is not applicable to the Company.

Textual information (10)

Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised

(a) The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments) hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company. (b) The Company has not made any preferential allotment or private placement of shares /fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company

Textual information (11)

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

(a) No fraud by the Company or no material fraud on the Company has been noticed or reported during the year. (b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by cost auditor/secretarial auditor or by us in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government. (c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

Textual information (12)

Disclosure in auditors report relating to Nidhi Company

The Company is not a nidhi company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(a), (b) and (c) of the Order is not applicable to the Company.

Textual information (13)

Disclosure in auditors report relating to transactions with related parties

Transactions with the related parties are in compliance with sections 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards. The provisions of section 177 are not applicable to the Company and accordingly the requirements to report under clause 3(xiii) of the Order insofar as it relates to section 177 of the Act is not applicable to the Company.

Textual information (14)

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

The Company has not made any preferential allotment or private placement of shares /fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.

Textual information (15)

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

The Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence requirement to report on clause 3(xv) of the Order is not applicable to the Company.

Textual information (16)

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

(a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi)(a) of the Order is not applicable to the Company. (b) The Company is not engaged in any Non-Banking Financial or Housing Finance activities. Accordingly, the requirement to report on clause (xvi)(b) of the Order is not applicable to the Company. (c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi) of the Order is not applicable to the Company. (d) There is no Core Investment Company as a part of the Group, hence, the requirement to report on clause 3(xvi)(d) of the Order is not applicable to the Company.

Textual information (17)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of OYO Workspaces India Private Limited

Report on the Audit of the Ind AS Financial Statements

Opinion

We have audited the accompanying Ind AS financial statements of OYO Workspaces India Private Limited ("the Company"), which comprise the Balance sheet as at March 31 2022, the Statement of Profit and Loss, including the statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the Ind AS financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, its profit/loss including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

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

Emphasis of Matter

We draw an attention to Note 37 to the financial statements for the year ended March 31, 2022, which describes uncertainties due to impact of COVID-19 on future projections, carrying value of property, plant & equipment, intangible assets, trade receivables and other current assets. The actual results may differ from such estimates depending on future developments. Our opinion is not modified in respect of this matter.

Other Information

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

Our opinion on the Ind AS 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 Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. 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.

Responsibility of Management for the Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India,

including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design,

implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Ind AS Financial Statements

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

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

- Identify and assess the risks of material misstatement of the Ind AS 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Ind AS financial statements, including the disclosures, and whether the Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Report on Other Legal and Regulatory Requirements

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

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

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

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

(c) The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;

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

(e) On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) This report does not include Report on the internal financial controls under clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the 'Report on internal financial controls'), since in our opinion and according to the information and explanation given to us, the said report on internal financial controls is not applicable to the Company basis the exemption available to the Company under MCA notification no. G.S.R. 583(E) dated June 13, 2017, read with corrigendum dated July 13, 2017 on reporting on internal financial controls with reference to Ind AS financial statements;

(g) The provisions of section 197 read with Schedule V of the Act are not applicable to the Company for the year ended March 31, 2022;

(h) 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:

i. The Company does not have any pending litigations which would impact its financial position;

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

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

iv. a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the 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

c) Based on such audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

v. No dividend has been declared or paid during the year by the Company.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

per Sanjay Bachchani

Partner

Membership Number: 400419

UDIN: 22400419AMYNXJ4595

Place of Signature: Gurugram

Date: July 15, 2022

Annexure 1 referred to in paragraph under the heading of 'Report on other Legal and Regulatory Requirements' of our report of even date

Re: OYO Workspaces India Private Limited ('the Company')

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

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

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

(b) All Property, Plant and Equipment are physically verified by the management in the current year in accordance with a planned programme of verifying them once in three years which is reasonable having regard to the size of the Company and the nature of its assets.

(c) There is no immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee), held by the Company and accordingly, the requirement to report on clause 3(i)(c) of the Order is not applicable to the Company.

(d) The Company has not revalued its Property, Plant and Equipment (including Right of use assets) or intangible assets during the year ended March 31, 2022.

(e) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

(ii) (a) The Company's business does not require maintenance of inventories and, accordingly, the requirement to report on clause 3(ii)(a) of the Order is not applicable to the Company.

(b) The Company has not been sanctioned working capital limits in excess of Rs. five crores in aggregate from banks or financial institutions during any point of time of the year on the basis of security of current assets. Accordingly, the requirement to report on clause 3(ii)(b) of the Order is not applicable to the Company.

(iii) (a) During the year, the Company has not made investment, provided any guarantee or security or granted any advance in the nature of loans to any company, firm, limited liability partnership or any other party. Accordingly, the provisions of clause 3(iii)(a) of the Order are not applicable to the Company.

(b) During the year, the Company has not made investment, provided any guarantee or security or granted any advance in the nature of loans to any company, firm, limited liability partnership or any other party. Accordingly, the provisions of clause 3(iii)(b) of the Order are not applicable to the Company.

(c) The Company has not granted loans and advances in the nature of loans to companies, firms, limited liability partnerships or any other parties. Accordingly, the provisions of clause 3(iii)(c) of the Order is not applicable to the Company.

(d) The Company has not granted loans or advances in the nature of loans to companies, firms, limited liability partnerships or any other parties. Accordingly, the provisions of clause 3(iii)(d) of the Order is not applicable to the Company.

(e) There were no loans or advance in the nature of loan granted to companies, firms, limited liability partnerships or any other parties which was fallen due during the year. Accordingly, the provisions of clause 3(iii)(e) of the Order are not applicable to the Company.

(f) The company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment. Accordingly, the provisions of clause 3(iii)(f) of the Order are not applicable to the Company.

(iv) There are no loans, investments, guarantees, and securities granted in respect of which provisions of section 185 and 186 of the Companies Act, 2013 are applicable and accordingly, the requirement to report on clause 3(iv) of the Order is not applicable to the Company.

(v) The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

(vi) The Company is not in the business of sale of any goods or provision of such services as prescribed. Accordingly, the requirement to report on clause 3(vi) of the Order is not applicable to the Company.

(vii) (a) Undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, cess and other statutory dues have generally been regularly deposited with the appropriate authorities though there has been a slight delay in a few cases. The provisions relating to, sales-tax, service tax, duty of custom, duty of excise, value added tax are not applicable to the Company.

According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, as at the March 31, 2022, for a period of more than six months from the date they became payable.

(b) There are no dues of goods and service tax, provident fund, employees state insurance, income tax, cess and other statutory dues which have not been deposited on account of any dispute.

(viii) The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

(ix) (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

(c) Term loans were applied for the purpose for which the loans were obtained.

(d) On an overall examination of the financial statements of the Company, no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) The Company does not have any subsidiary, associate or joint venture. Accordingly, the requirement to report on clause 3(ix)(e) of the Order is not applicable to the Company.

(f) The Company does not have any subsidiary, associate or joint venture. Accordingly, the requirement to report on Clause 3(ix)(f) of the Order is not applicable to the Company.

(x) (a) The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments) hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.

(b) The Company has not made any preferential allotment or private placement of shares /fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.

(xi) (a) No fraud by the Company or no material fraud on the Company has been noticed or reported during the year.

(b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by cost auditor/secretarial auditor or by us in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

(xii) The Company is not a nidhi company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause

3(xii)(a), (b) and (c) of the Order is not applicable to the Company.

(xiii) Transactions with the related parties are in compliance with sections 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards. The provisions of section 177 are not applicable to the Company and accordingly the requirements to report under clause 3(xiii) of the Order insofar as it relates to section 177 of the Act is not applicable to the Company.

(xiv) The Company does not have an internal audit system and is not required to have an internal audit system under the provisions of Section 138 of the Companies Act, 2013. Therefore, the requirement to report under clause 3(xiv)(a) of the Order is not applicable to the Company.

(xv) The Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence requirement to report on clause 3(xv) of the Order is not applicable to the Company.

(xvi) (a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi)(a) of the Order is not applicable to the Company.

(b) The Company is not engaged in any Non-Banking Financial or Housing Finance activities. Accordingly, the requirement to report on clause (xvi)(b) of the Order is not applicable to the Company.

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

(d) There is no Core Investment Company as a part of the Group, hence, the requirement to report on clause 3(xvi)(d) of the Order is not applicable to the Company.

(xvii) The Company has not incurred cash losses in the current year. The Company had incurred cash losses amounting to Rs. 187 Mn in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year and accordingly, requirement to report on clause 3(xviii) of the Order is not applicable to the Company.

(xix) On the basis of the financial ratios disclosed in note 43 to the financial statements, the ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions and considering the Company's networth is negative by Rs. 1,279 millions, the Company has obtained the letter of financial support from the Holding Company, nothing has come to our attention, which causes us to believe that Company is not capable of meeting its liabilities, existing at the date of balance sheet, as and when they fall due within a period of one year from the balance sheet date. We, further state that this is not an assurance as to the future viability of the Company and our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due

(xx) (a) The provisions of Section 135 to the Companies Act, 2013 in relation to Corporate Social Responsibility is not applicable to the Company. Accordingly, the requirement to report on clause 3(xx)(a) of the Order is not applicable to the Company.

(b) The provisions of Section 135 to the Companies Act, 2013 in relation to Corporate Social Responsibility is not applicable to the Company. Accordingly, the requirement to report on clause 3(xx)(b) of the Order is not applicable to the Company.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

per Sanjay Bachchani

Partner

Membership Number: 400419

UDIN: 22400419AMYNXJ4595

Place of Signature: Gurugram

Date: July 15, 2022

[700700] Disclosures - Secretarial audit report

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

	01/04/2021 to 31/03/2022
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[110000] Balance sheet

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

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	(A) 160.91	(B) 236.99	
Other intangible assets	0.1	0.2	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Other non-current financial assets	32.05	51.77	
Total non-current financial assets	32.05	51.77	
Other non-current assets	(C) 35.51	(D) 49.57	
Total non-current assets	228.57	338.53	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	17.92	18.88	
Cash and cash equivalents	5.44	16.78	
Loans, current	0	0	
Other current financial assets	166.88	157.74	
Total current financial assets	190.24	193.4	
Other current assets	231.89	225.1	
Total current assets	422.13	418.5	
Total assets	650.7	757.03	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	10	10	10
Other equity	(E) -1,288.73	(F) -1,291.31	
Total equity attributable to owners of parent	-1,278.73	-1,281.31	
Non controlling interest	0	0	
Total equity	-1,278.73	-1,281.31	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Other non-current financial liabilities	(G) 89.57	(H) 145.9	
Total non-current financial liabilities	89.57	145.9	
Provisions, non-current	0.25	1.02	
Other non-current liabilities	0.13	0.79	
Total non-current liabilities	89.95	147.71	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	20.26	0	
Trade payables, current	(I) 681.33	(J) 665.61	
Other current financial liabilities	(K) 1,105.47	(L) 1,198.59	
Total current financial liabilities	1,807.06	1,864.2	
Other current liabilities	32.19	26.43	
Provisions, current	0.23	0	
Total current liabilities	1,839.48	1,890.63	
Total liabilities	1,929.43	2,038.34	
Total equity and liabilities	650.7	757.03	

Footnotes

(A)		
Particulars		2021-22
Property, plant and equipment		49.53
Right of use assets		111.38
(B)		
Particulars		2020-21
Property, plant and equipment		65.6
Right of use assets		171.39
(C)		
Particulars		2021-22
Non-current tax assets		32.13
Other non current assets		3.38
(D)		
Particulars		2020-21
Non-current tax assets		40.18
Other non current assets		9.39
(E)		
Particulars	2021-22	
Retained earning	-1296.51	
Other reserves	7.78	
(F)		
Particulars	2020-21	
Retained earning	-1295.08	
Other reserves	3.77	
(G)		
Particulars		2021-22
(i) Lease liabilities		83.5
(ii) Other financial liabilities		6.07
(H)		
Particulars		2020-21
(i) Lease liabilities		137.17
(ii) Other financial liabilities		8.73
(I)		
Particulars		2021-22
Trade payables (b) total outstanding other than (ii)(a) above		678.78
Trade payables(a) total outstanding dues of micro and small enterprises		2.55
(J)		
Particulars		2020-21
Trade payables (b) total outstanding other than (ii)(a) above		662.26
Trade payables(a) total outstanding dues of micro and small enterprises		3.35
(K)		
Particulars		2021-22
(ii) Lease liabilities		649.74
(iv) Other financial liabilities		455.73
(L)		
Particulars		2020-21
(ii) Lease liabilities		686.06
(iv) Other financial liabilities		512.53

[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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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] -1.87	[INR/shares] -298.65	[INR/shares] -1.87	[INR/shares] -298.65
Total basic earnings (loss) per share	[INR/shares] -1.87	[INR/shares] -298.65	[INR/shares] -1.87	[INR/shares] -298.65
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -1.87	[INR/shares] -298.65	[INR/shares] -1.87	[INR/shares] -298.65
Total diluted earnings (loss) per share	[INR/shares] -1.87	[INR/shares] -298.65	[INR/shares] -1.87	[INR/shares] -298.65

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	215.68	212.78
Other income	71.2	5.62
Total income	286.88	218.4
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	20.9	16.34
Finance costs	61.68	89.64
Depreciation, depletion and amortisation expense	76.19	103.33
Other expenses	(A) 129.98	(B) 328.59
Total expenses	288.75	537.9
Profit before exceptional items and tax	-1.87	-319.5
Exceptional items before tax	0	20.85
Total profit before tax	-1.87	-298.65
Tax expense [Abstract]		
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-1.87	-298.65
Total profit (loss) for period	-1.87	-298.65
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	No
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	0.44	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0.44	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	0	0
Total other comprehensive income	0.44	0
Total comprehensive income	-1.43	-298.65
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	0.44	0
Total comprehensive income	-1.43	-298.65
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -1.87	[INR/shares] -298.65
Total basic earnings (loss) per share	[INR/shares] -1.87	[INR/shares] -298.65
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -1.87	[INR/shares] -298.65
Total diluted earnings (loss) per share	[INR/shares] -1.87	[INR/shares] -298.65

Footnotes

(A)	
Particulars	2021-22
Operating expenses	88.58
Other expenses	41.4
(B)	
Particulars	2020-21
Operating expenses	124
Other expenses	204.59

[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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-1.87	-298.65		-1.87
Changes in comprehensive income components	0.44	0		0.44
Total comprehensive income	-1.43	-298.65		-1.43
Other changes in equity [Abstract]				
Other additions to reserves	4.01	3.77		4.01
Total other changes in equity	4.01	3.77		4.01
Total increase (decrease) in equity	2.58	-294.88		2.58
Other equity at end of period	-1,288.73	-1,291.31	-996.43	-1,288.73

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-298.65		-1.87	-298.65
Changes in comprehensive income components	0		0.44	0
Total comprehensive income	-298.65		-1.43	-298.65
Other changes in equity [Abstract]				
Other additions to reserves	3.77			
Total other changes in equity	3.77			
Total increase (decrease) in equity	-294.88		-1.43	-298.65
Other equity at end of period	-1,291.31	-996.43	-1,296.51	-1,295.08

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Retained earnings [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-1.87	-298.65	
Changes in comprehensive income components		0.44	0	
Total comprehensive income		-1.43	-298.65	
Total increase (decrease) in equity		-1.43	-298.65	
Other equity at end of period	-996.43	-1,296.51	-1,295.08	-996.43

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Other retained earning [Member]			Other equity other [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-1.87	-298.65		0
Changes in comprehensive income components	0.44	0		
Total comprehensive income	-1.43	-298.65		0
Other changes in equity [Abstract]				
Other additions to reserves				4.01
Total other changes in equity				4.01
Total increase (decrease) in equity	-1.43	-298.65		4.01
Other equity at end of period	-1,296.51	-1,295.08	-996.43	7.78
Description of nature of other equity, others				Refer to child member

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Other equity other [Member]	Other equity other 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	0	0	0
Total comprehensive income	0	0	0
Other changes in equity [Abstract]			
Other additions to reserves	3.77	4.01	3.77
Total other changes in equity	3.77	4.01	3.77
Total increase (decrease) in equity	3.77	4.01	3.77
Other equity at end of period	3.77	7.78	3.77
Description of nature of other equity, others	Refer to child member	Equity contribution from holding company (Refer note 13)	Equity contribution from holding company (Refer note 13)

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

	01/04/2021 to 31/03/2022
Disclosure of notes on changes in equity [TextBlock]	Textual information (18) [See below]

Textual information (18)

Disclosure of notes on changes in equity [Text Block]

13. Other equity

	As at	As at
	31-Mar-22	31-Mar-21
A. Retained earnings	-1,296.51	-1,295.08
B. Equity contribution from holding company	7.78	3.77
	-1,288.73	-1,291.31
A. Retained earnings		
	As at	As at
	31-Mar-22	31-Mar-21
Balance at the beginning of year	-1,295.08	-996.43
Add: loss for the year	-1.43	-298.65
Balance at the end of year	-1,296.51	-1,295.08
B. Equity contribution from holding company		
	As at	As at
	31-Mar-22	31-Mar-21
Balance at the beginning of year	3.77	-
Add: Contribution for the year	4.01	3.77
Balance at the end of year	7.78	3.77

a. Retained earning: Retained earnings represent the amount of accumulated earnings of the Company.

b. Equity contribution from holding company: Equity contribution represent the amount of additional capital contribution by way of share based employee benefits.

[320000] Cash flow statement, indirect

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-1.87	-298.65	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	61.49	89.56	
Adjustments for decrease (increase) in trade receivables, current	-0.91	3	
Adjustments for decrease (increase) in other current assets	-0.78	-40.2	
Adjustments for other financial assets, current	14.07	-27.28	
Adjustments for increase (decrease) in trade payables, current	15.72	294.22	
Adjustments for increase (decrease) in other current liabilities	5.09	-38.68	
Adjustments for depreciation and amortisation expense	76.19	103.33	
Adjustments for provisions, current	-0.1	1.02	
Adjustments for other financial liabilities, current	-59.47	48.81	
Adjustments for interest income	(A) 3.75	(B) 3.92	
Adjustments for share-based payments	4.01	3.77	
Other adjustments to reconcile profit (loss)	(C) -58.56	(D) 48.93	
Total adjustments for reconcile profit (loss)	53	482.56	
Net cash flows from (used in) operations	51.13	183.91	
Income taxes paid (refund)	-8.05	12.31	
Net cash flows from (used in) operating activities	59.18	171.6	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	0	0.23	
Purchase of property, plant and equipment	0	123.36	
Interest received	0.06	0.07	
Net cash flows from (used in) investing activities	0.06	-123.06	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	20	0	
Payments of lease liabilities	(E) 89.1	(F) 70	
Interest paid	1.48	1.29	
Net cash flows from (used in) financing activities	-70.58	-71.29	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-11.34	-22.75	
Net increase (decrease) in cash and cash equivalents	-11.34	-22.75	
Cash and cash equivalents cash flow statement at end of period	5.44	16.78	39.53

Footnotes

(A)		
Particulars		2021-22
Interest income on security deposits		3.69
Interest income		0.06
(B)		
Particulars		2020-21
Interest income on security deposits		3.85
Interest income		0.07
(C)		
Particulars		2021-22
Provision for expected credit loss		1.86
Advances write off		0.19
Provision for doubtful advances		0
Exceptional items		0
Loss on sale of property, plant and equipment, net		0
(Gain)/Loss on lease modifications		-60.61
(D)		
Particulars		2020-21
Provision for expected credit loss		0
Advances write off		3.69
Provision for doubtful advances		5.69
Exceptional items		-19.62
Loss on sale of property, plant and equipment, net		1.48
(Gain)/Loss on lease modifications		57.69
(E)		
Particulars		2021-22
Payment of principal portion of lease liabilities		89.1
(F)		
Particulars		2020-21
Payment of principal portion of lease liabilities		70

[610100] Notes - List of accounting policies

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of significant accounting policies [TextBlock]	Textual information (19) [See below]	Refer: "Disclosure of significant accounting policies [Text Block]"

Textual information (19)

Disclosure of significant accounting policies [Text Block]

1. Corporate Information

The Company is an Indian company incorporated on 11th June 2019 under the provision of Companies Act 2013 having its registered office of the Company at 69, 2nd Floor, Regal Building, Connaught Place, Delhi - 110001. The Company is primarily engaged in business of providing furnished or semi-furnished office space to corporate/individual on shared rental basis whether time share or any other basis of the all the kind of immoveable properties including providing virtual space along with common facilities or amenities.

2. Basis of preparation

A. Statement of compliance

These financial statements have been prepared to comply in all material respects with the Indian Accounting Standard ('IndAs') as notified by the Ministry of Corporate Affairs ('MCA') under section 133 of the Companies Act, 2013 ('Act'), read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and other relevant provisions of the Act.

The financial statements are approved for issue by the Company's Board of Directors on 15 July 2022.

The financial statements are based on the classification provisions contained in Ind AS 1, 'Presentation of Financial statements' and division II of schedule III of the Companies Act 2013. Further, for the purpose of clarity, various items are aggregated in the statement of profit and loss and balance sheet. Nonetheless, these items are dis-aggregated separately in the notes to the financial statements, where applicable or required.

All amounts are reported in millions of Indian Rupee (INR) and are rounded to the nearest million, except per share data and unless stated otherwise. Further, amounts which are less than ten thousand are appearing as "0.00".

The accounting policies, as set out in the following paragraphs of this note, have been consistently applied, by the Company, to all the periods presented in the said financial statements, except in case of adoption of any new standards during the year.

Details of the Company's accounting policies are included in Note 2.

B. Functional and presentation currency

These financial statements are presented in Indian Rupees (INR), which is also the Company's functional currency. All amounts have been rounded-off to the nearest millions, unless otherwise indicated.

C. Basis of measurement

The standalone financial statements have been prepared on the accrual and going concern basis and the historical cost convention except for the following items:

Items	Measurement basis
Certain financial assets and liabilities – Refer accounting policy regarding financial instrument)	Fair Value/ Amortised cost
Net defined benefit (asset)/ liability	Present value of defined benefit obligation

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset

or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/ or disclosure purposes in these financial statements is determined on this basis.

D. Use of estimates and judgements

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

The areas involving critical estimates and judgements are:

- i. Estimation of useful life of property, plant and equipment - Useful lives of Property, plant and equipment (other than the life prescribed under Schedule II of the Companies Act, 2013) are estimated based on internal technical evaluation, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes. All these evaluations and assessments involve judgements on part of the management.
- ii. Key estimation relating to fair value measurements - When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow model. The inputs to these models and the discount rates are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgments include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. Refer note 35 for further disclosures.
- iii. Expected credit losses on financial assets: The impairment provision of financial assets are based on assumption about risk of default and expected timing of collections. The Company uses judgement in making these assumption and selecting the inputs to be expected credit loss calculation based on the Company's history of collections, customer creditworthiness, and existing market conditions as well as forward looking estimates at the end of each reporting period.
- iv. Estimation in relation to Lease term of contracts with renewal and termination options: Company determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

Company has several lease contracts that include extension and termination options. Company applies judgement in evaluating whether it is reasonably certain whether or not to exercise the option to renew or terminate the lease. That is, it considers all relevant factors that create an economic incentive for it to exercise either the renewal or termination. After the commencement date, Company reassesses the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to renew or to terminate (e.g., construction of significant leasehold improvements or significant customisation to the leased asset).

E. Fair Value measurement

A number of the Company's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

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

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

All assets are liabilities for which fair value is measured or disclosed in the financial statements are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

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

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

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

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

Further information about the assumptions made in measuring fair values is included in the respective notes.

a. Significant accounting policies

A. Current/ non-current classification

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

Assets

An asset is classified as current when:

- i. It is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
- ii. it is expected to be realised within twelve months from the reporting date;
- iii. it is held primarily for the purposes of being traded; or
- iv. it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

All other assets are classified as non-current

Liabilities

A liability is classified as current when:

- i. it is expected to be settled in the Company's normal operating cycle;
- ii. it is due to be settled within twelve months from the reporting date;
- iii. it is held primarily for the purposes of being traded; or
- iv. the Company does not have an unconditional right to defer settlement of the liability for at least twelve months from the reporting date

All other liabilities are classified as non-current.

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Based on the

nature of operations and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current vs non-current classification of assets and liabilities.

B. Financial instruments

i. Recognition and initial measurement

Financial assets and financial liabilities are initially recognised when the Company becomes a party to the contractual provisions of the instrument.

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

ii. Classification and subsequent measurement

Financial assets

On initial recognition, a financial asset is classified as measured at

- Amortised cost
- FVOCI – debt investment;
- FVOCI – equity investment; or
- FVTPL

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

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

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

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

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

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

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

Financial assets: Subsequent measurement and gains and losses

Financial assets at FVTPL	These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in profit or loss.
Financial assets at amortised cost	These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in profit or loss. Any gain or loss on derecognition is recognised in profit or loss.
Debt investments at FVOCI	These assets are subsequently measured at fair value. Interest income under the effective interest method, foreign exchange gains and losses and impairment are recognised in profit or loss. Other net gains and losses are recognised in OCI. On derecognition, gains and losses accumulated in OCI are reclassified to profit or loss.
Equity investments at FVOCI	These assets are subsequently measured at fair value. Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI and are not reclassified to profit or loss.

Financial liabilities: Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held for trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

iii. Derecognition

Financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

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

Financial liabilities

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

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

iv. Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

C. Property, plant and equipment

i. Recognition and measurement

Property, plant and equipment are stated at cost less accumulated depreciation and impairment, if any. Costs directly attributable to acquisition are capitalised until the property, plant and equipment are ready for use.

The cost comprises purchase price, freight, duties, taxes and any attributable cost of bringing the asset to its working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

The company identifies and determines cost of each component/ part of the asset separately, if the component/ part has a cost which is significant to the total cost of the asset and has useful life that is materially different from that of the remaining asset.

Gains or losses arising from derecognition of plant, property and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

ii. Subsequent expenditure

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

iii. Depreciation

Depreciation on plant, property and equipment is calculated on straight-line basis using the rates prescribed under Schedule II to the Companies Act, 2013 as it coincide with useful life of assets.

Asset	Useful life
Board & Signage	2 years
Furniture and fixtures	8 years
Computer and computer equipments	3/6 years
Office equipment	5 years
Lease hold improvements	Over the unexpired period of lease or useful lives, whichever is lower.

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

D. Intangible assets

i. Recognition and measurement

Intangible assets are initially measured at cost. Such intangible assets are subsequently measured at cost less accumulated amortisation and any accumulated impairment losses.

ii. Amortisation

Intangible assets are amortized on a straight line basis over the estimated economic useful life of 3 years. The estimated useful life of an identifiable intangible asset is dependent on many factors such as effects of obsolescence, demand, competition and other economic factors.

Amortization method, useful lives and residual values are reviewed at the end of each financial year and adjusted if appropriate.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

E. Employee benefits

i. Short-term employee benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short term employee benefits and they are recognized in the period in which the employee renders the related service. The Company recognizes the undiscounted amount of short term employee benefits expected to be paid in exchange for services rendered as a liability (accrued expense) after deducting any amount already paid.

ii. Post-employment benefits and other long term employee benefits

Provident Fund: Retirement benefit in the form of provident fund is a defined contribution scheme. The contributions to the provident fund administered by the Central Government under the Provident Fund Act, 1952, are charged to the statement of profit and loss for the year in which the contributions are due. The company has no obligation, other than the contribution payable to the provident fund. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to a reduction in future payment.

Gratuity: The Company operates a defined benefit gratuity plan in India, which requires contributions to be made to a separately administered fund. The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method.

Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods.

Past service costs are recognised in profit or loss on the earlier of:

The date of the plan amendment or curtailment, and

The date that the Company recognises related restructuring costs

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation as an expense in the consolidated statement of profit and loss:

Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and

Net interest expense or income

F. Provisions (other than for employee benefits)

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost. Expected future operating losses are not provided for.

G. Revenue from contract with customer

The Company has adopted IND AS 115, Revenue from Contracts with Customers, since its inception.

As per new standard's requirement, revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration that we expect to receive in exchange for those products or services.

Revenue from sale of office space and allied services

Revenue from renting of office space and allied services is recognized on gross basis as Company gains "Control" on office space before providing it on rent to customer. Company consider itself as Principal in arrangement as it assumes obligations towards performance of services to end customer including the acceptability of the services, takes a significant amount of risk in the service delivery of the space due

to committed assured benchmark revenues and investment made in improvement of properties and finally enjoys latitude in establishing price for stay services. Revenue from renting of office space are recognized, on accrual basis to the extent that it is probable that the economic benefit will flow to the Company and it can be reliably measured.

In order to determine if it is acting as a principal or as an agent, the Company assesses whether it has exposure to the significant risks and rewards associated with the sale of goods or the rendering of services.

Revenue is recognized net of refunds, discounts, incentives and taxes payable by the Company.

The Company collects indirect taxes on behalf of the government and, therefore, it is not an economic benefit flowing to the Company. Hence, it is excluded from revenue.

Revenue from sale of foods

Revenue from sale of food items is recognized on gross basis as the Company consider itself as Principal in arrangement as it assumes obligations towards supplying food items to end customer. Revenue from food services are recognized post supply of food items to end customers.

The Company collects taxes such as Goods & Service Tax on behalf of Government and, therefore, these are not economic benefits to the Company. Hence, they are excluded from revenue.

Interest

Interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension) but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and loss.

Contract balances

Contract assets

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

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

Trade receivables and contractual balances

The Company classifies the right to receive consideration in exchange for services as either trade receivable or unbilled revenue. Rental revenue in excess of invoicing are classified as contract assets (which we refer to as unbilled revenue).

Contract liabilities

Contract liabilities are primarily from customer advance for which services are yet to be rendered on the reporting date either in full or in parts. Contract liabilities are recognised as revenue when the Company completes the performance obligation under the contract.

H. Leases

Ind AS 116 Leases, mandatory for reporting periods beginning on or after April 1, 2019, replaces existing lease requirements under Ind AS 17. This standard is applicable to all contracts existing as on, or entered into, on or after 1 April 2019.

Company as a lessee

Identifying a lease

At the inception of the contract, the Company assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The company assesses whether:

- The contract involves the use of an identified asset, specified explicitly or implicitly
- The Company has the right to obtain substantially all the economic benefits from use of the asset throughout the period of use, and
- The Company has right to direct the use of the asset.

Company recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Initial recognition of Right of use asset (ROU)

The Company recognises a ROU asset at the lease commencement date (i.e., the date the underlying asset is available for use). ROU assets are initially 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 recognized, adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or site on which it is located, less any lease incentives received.

Subsequent measurement of Right of use asset (ROU)

ROU assets are subsequently amortized using the straight-line method from the commencement date to the earlier of the end of the useful life of ROU asset or the end of the lease term. If ownership of the leased asset transfers to the Company at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. In addition, the right of use asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurement of the lease liability. Refer to the accounting policies in section, J (ii), Impairment of non-financial assets.

Initial recognition of lease liability

Lease liabilities are initially measured at the present value of the lease payments to be paid over the lease term. Lease payments included in the measurement of the lease liabilities comprise of the following:

- Fixed payments, including in-substance fixed payments;
- Variable lease payments that depend on an index or a rate
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option, extension option and penalties for early termination only if the Company is reasonably certain to exercise those options.

Subsequent measurement of lease liability

Lease liabilities are subsequently increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Short-term leases and leases of low-value assets

The Company 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 of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value

assets are recognized as expense on a straight-line basis over the lease term.

Company as a lessor

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognized on a straight-line basis over the term of the relevant lease.

Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables and finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

I. Taxes

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

Current Income tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

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

Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognised in respect of carried forward tax losses and tax credits. Deferred tax is not recognised for:

- temporary differences arising on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss at the time of the transaction;
- temporary differences related to investments in subsidiaries, associates and joint arrangements to the extent that the Company is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future; and
- taxable temporary differences arising on the initial recognition of goodwill.

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

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

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

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

J. Impairment of non-financial assets

i. Impairment of financial instruments

The Company recognises loss allowances for expected credit losses on:

- Financial assets measured at amortised cost; and
- Financial assets measured at FVOCI- debt investments.

At each reporting date, the Company assesses whether financial assets carried at amortised cost and debt securities at FVOCI are credit impaired. A financial asset is 'credit impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

Loss allowance for trade receivable with no significant financing component is measured at an amount equal to lifetime expected credit losses (ECL). For all other financial assets expected credit losses are measured at an amount equal to the 12 month expected credit losses, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL.

Presentation of allowance for expected credit losses in the balance sheet

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

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss.

ii. Impairment of non-financial assets

The Company's non-financial assets, other than deferred tax assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. 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.

K. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting preference dividends and taxes applicable) by the weighted average number of equity shares outstanding during the year and equity shares that will be issued upon the conversion of mandatorily convertible instruments. The weighted average number of equity shares outstanding during the year is adjusted for events of bonus issue that have changed the number of outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

L. Cash and cash equivalents:

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

M. Exceptional items

Exceptional items refer to items of income or expense within the statement of profit and loss from ordinary activities which are non-recurring and are of such size, nature or incidence that their separate disclosure is considered necessary to explain the performance of the company.

N. New standards, interpretations and amendments adopted by the Company

The accounting policies adopted in the preparation of the standalone financial statements are consistent with those followed in the preparation of the standalone financial statements for the year ended 31 March 2021, except for the adoption of new standards effective as of 1 April 2022. The Company has not early adopted any standard, interpretation or amendment that has issued but is not yet effective.

Recent pronouncement

Ministry of Corporate Affairs (“MCA”) notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 23, 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022, applicable from April 1, 2022, as below:

Ind AS 103 – Business Combinations

Reference to Conceptual Framework The amendments specify that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India at the acquisition date. These changes do not significantly change the requirements of Ind AS 103. The Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 16 – Property, Plant and Equipment

Proceeds before intended use The amendments mainly prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items produced while the company is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in profit or loss. The Company does not expect the amendments to have any impact in its recognition of its property, plant and equipment in its financial statements.

Ind AS 37 – Provisions, Contingent Liabilities and Contingent Assets

Onerous Contracts - Costs of Fulfilling a Contract The amendments specify that that the ‘cost of fulfilling’ a contract comprises the ‘costs that relate directly to the contract’. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts. The amendment is essentially a clarification and the Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 109 – Financial Instruments

Annual Improvements to Ind AS (2021) The amendment clarifies which fees an entity includes when it applies the ‘10 percent’ test of Ind AS 109 in assessing whether to derecognize a financial liability. The Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 116 – Leases

Annual Improvements to Ind AS (2021) The amendments remove the illustration of the reimbursement of leasehold improvements by the lessor in order to resolve any potential confusion regarding the treatment of lease incentives that might arise because of how lease incentives were described in that illustration. The Company does not expect the amendment to have any significant impact in its financial statements.

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Refer:"Disclosure of significant accounting policies [Text Block]"	Refer:"Disclosure of significant accounting policies [Text Block]"
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Description of reason why reclassification of comparative amounts is impracticable	Not Applicable	Not Applicable
Description of nature of necessary adjustments to provide comparative information	Not Applicable	Not Applicable
Disclosure of significant accounting policies [TextBlock]	Textual information (20) [See below]	Refer:"Disclosure of significant accounting policies [Text Block]"

Textual information (20)

Disclosure of significant accounting policies [Text Block]

1. Corporate Information

The Company is an Indian company incorporated on 11th June 2019 under the provision of Companies Act 2013 having its registered office of the Company at 69, 2nd Floor, Regal Building, Connaught Place, Delhi - 110001. The Company is primarily engaged in business of providing furnished or semi-furnished office space to corporate/individual on shared rental basis whether time share or any other basis of the all the kind of immoveable properties including providing virtual space along with common facilities or amenities.

2. Basis of preparation

A. Statement of compliance

These financial statements have been prepared to comply in all material respects with the Indian Accounting Standard ('IndAs') as notified by the Ministry of Corporate Affairs ('MCA') under section 133 of the Companies Act, 2013 ('Act'), read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and other relevant provisions of the Act.

The financial statements are approved for issue by the Company's Board of Directors on 15 July 2022.

The financial statements are based on the classification provisions contained in Ind AS 1, 'Presentation of Financial statements' and division II of schedule III of the Companies Act 2013. Further, for the purpose of clarity, various items are aggregated in the statement of profit and loss and balance sheet. Nonetheless, these items are dis-aggregated separately in the notes to the financial statements, where applicable or required.

All amounts are reported in millions of Indian Rupee (INR) and are rounded to the nearest million, except per share data and unless stated otherwise. Further, amounts which are less than ten thousand are appearing as "0.00".

The accounting policies, as set out in the following paragraphs of this note, have been consistently applied, by the Company, to all the periods presented in the said financial statements, except in case of adoption of any new standards during the year.

Details of the Company's accounting policies are included in Note 2.

B. Functional and presentation currency

These financial statements are presented in Indian Rupees (INR), which is also the Company's functional currency. All amounts have been rounded-off to the nearest millions, unless otherwise indicated.

C. Basis of measurement

The standalone financial statements have been prepared on the accrual and going concern basis and the historical cost convention except for the following items:

Items	Measurement basis
Certain financial assets and liabilities – Refer accounting policy regarding financial instrument)	Fair Value/ Amortised cost
Net defined benefit (asset)/ liability	Present value of defined benefit obligation

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset

or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/ or disclosure purposes in these financial statements is determined on this basis.

D. Use of estimates and judgements

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

The areas involving critical estimates and judgements are:

- i. Estimation of useful life of property, plant and equipment - Useful lives of Property, plant and equipment (other than the life prescribed under Schedule II of the Companies Act, 2013) are estimated based on internal technical evaluation, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes. All these evaluations and assessments involve judgements on part of the management.
- ii. Key estimation relating to fair value measurements - When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow model. The inputs to these models and the discount rates are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgments include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. Refer note 35 for further disclosures.
- iii. Expected credit losses on financial assets: The impairment provision of financial assets are based on assumption about risk of default and expected timing of collections. The Company uses judgement in making these assumption and selecting the inputs to be expected credit loss calculation based on the Company's history of collections, customer creditworthiness, and existing market conditions as well as forward looking estimates at the end of each reporting period.
- iv. Estimation in relation to Lease term of contracts with renewal and termination options: Company determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

Company has several lease contracts that include extension and termination options. Company applies judgement in evaluating whether it is reasonably certain whether or not to exercise the option to renew or terminate the lease. That is, it considers all relevant factors that create an economic incentive for it to exercise either the renewal or termination. After the commencement date, Company reassesses the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to renew or to terminate (e.g., construction of significant leasehold improvements or significant customisation to the leased asset).

E. Fair Value measurement

A number of the Company's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

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

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

All assets are liabilities for which fair value is measured or disclosed in the financial statements are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

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

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

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

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

Further information about the assumptions made in measuring fair values is included in the respective notes.

a. Significant accounting policies

A. Current/ non-current classification

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

Assets

An asset is classified as current when:

- i. It is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
- ii. it is expected to be realised within twelve months from the reporting date;
- iii. it is held primarily for the purposes of being traded; or
- iv. it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

All other assets are classified as non-current

Liabilities

A liability is classified as current when:

- i. it is expected to be settled in the Company's normal operating cycle;
- ii. it is due to be settled within twelve months from the reporting date;
- iii. it is held primarily for the purposes of being traded; or
- iv. the Company does not have an unconditional right to defer settlement of the liability for at least twelve months from the reporting date

All other liabilities are classified as non-current.

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Based on the

nature of operations and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current vs non-current classification of assets and liabilities.

B. Financial instruments

i. Recognition and initial measurement

Financial assets and financial liabilities are initially recognised when the Company becomes a party to the contractual provisions of the instrument.

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

ii. Classification and subsequent measurement

Financial assets

On initial recognition, a financial asset is classified as measured at

- Amortised cost
- FVOCI – debt investment;
- FVOCI – equity investment; or
- FVTPL

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

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

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

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

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

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

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

Financial assets: Subsequent measurement and gains and losses

Financial assets at FVTPL	These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in profit or loss.
Financial assets at amortised cost	These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in profit or loss. Any gain or loss on derecognition is recognised in profit or loss.
Debt investments at FVOCI	These assets are subsequently measured at fair value. Interest income under the effective interest method, foreign exchange gains and losses and impairment are recognised in profit or loss. Other net gains and losses are recognised in OCI. On derecognition, gains and losses accumulated in OCI are reclassified to profit or loss.
Equity investments at FVOCI	These assets are subsequently measured at fair value. Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI and are not reclassified to profit or loss.

Financial liabilities: Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held for trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

iii. Derecognition

Financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

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

Financial liabilities

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

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

iv. Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

C. Property, plant and equipment

i. Recognition and measurement

Property, plant and equipment are stated at cost less accumulated depreciation and impairment, if any. Costs directly attributable to acquisition are capitalised until the property, plant and equipment are ready for use.

The cost comprises purchase price, freight, duties, taxes and any attributable cost of bringing the asset to its working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

The company identifies and determines cost of each component/ part of the asset separately, if the component/ part has a cost which is significant to the total cost of the asset and has useful life that is materially different from that of the remaining asset.

Gains or losses arising from derecognition of plant, property and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

ii. Subsequent expenditure

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

iii. Depreciation

Depreciation on plant, property and equipment is calculated on straight-line basis using the rates prescribed under Schedule II to the Companies Act, 2013 as it coincide with useful life of assets.

Asset	Useful life
Board & Signage	2 years
Furniture and fixtures	8 years
Computer and computer equipments	3/6 years
Office equipment	5 years
Lease hold improvements	Over the unexpired period of lease or useful lives, whichever is lower.

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

D. Intangible assets

i. Recognition and measurement

Intangible assets are initially measured at cost. Such intangible assets are subsequently measured at cost less accumulated amortisation and any accumulated impairment losses.

ii. Amortisation

Intangible assets are amortized on a straight line basis over the estimated economic useful life of 3 years. The estimated useful life of an identifiable intangible asset is dependent on many factors such as effects of obsolescence, demand, competition and other economic factors.

Amortization method, useful lives and residual values are reviewed at the end of each financial year and adjusted if appropriate.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

E. Employee benefits

i. Short-term employee benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short term employee benefits and they are recognized in the period in which the employee renders the related service. The Company recognizes the undiscounted amount of short term employee benefits expected to be paid in exchange for services rendered as a liability (accrued expense) after deducting any amount already paid.

ii. Post-employment benefits and other long term employee benefits

Provident Fund: Retirement benefit in the form of provident fund is a defined contribution scheme. The contributions to the provident fund administered by the Central Government under the Provident Fund Act, 1952, are charged to the statement of profit and loss for the year in which the contributions are due. The company has no obligation, other than the contribution payable to the provident fund. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to a reduction in future payment.

Gratuity: The Company operates a defined benefit gratuity plan in India, which requires contributions to be made to a separately administered fund. The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method.

Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods.

Past service costs are recognised in profit or loss on the earlier of:

The date of the plan amendment or curtailment, and

The date that the Company recognises related restructuring costs

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation as an expense in the consolidated statement of profit and loss:

Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and

Net interest expense or income

F. Provisions (other than for employee benefits)

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost. Expected future operating losses are not provided for.

G. Revenue from contract with customer

The Company has adopted IND AS 115, Revenue from Contracts with Customers, since its inception.

As per new standard's requirement, revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration that we expect to receive in exchange for those products or services.

Revenue from sale of office space and allied services

Revenue from renting of office space and allied services is recognized on gross basis as Company gains "Control" on office space before providing it on rent to customer. Company consider itself as Principal in arrangement as it assumes obligations towards performance of services to end customer including the acceptability of the services, takes a significant amount of risk in the service delivery of the space due

to committed assured benchmark revenues and investment made in improvement of properties and finally enjoys latitude in establishing price for stay services. Revenue from renting of office space are recognized, on accrual basis to the extent that it is probable that the economic benefit will flow to the Company and it can be reliably measured.

In order to determine if it is acting as a principal or as an agent, the Company assesses whether it has exposure to the significant risks and rewards associated with the sale of goods or the rendering of services.

Revenue is recognized net of refunds, discounts, incentives and taxes payable by the Company.

The Company collects indirect taxes on behalf of the government and, therefore, it is not an economic benefit flowing to the Company. Hence, it is excluded from revenue.

Revenue from sale of foods

Revenue from sale of food items is recognized on gross basis as the Company consider itself as Principal in arrangement as it assumes obligations towards supplying food items to end customer. Revenue from food services are recognized post supply of food items to end customers.

The Company collects taxes such as Goods & Service Tax on behalf of Government and, therefore, these are not economic benefits to the Company. Hence, they are excluded from revenue.

Interest

Interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension) but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and loss.

Contract balances

Contract assets

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

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

Trade receivables and contractual balances

The Company classifies the right to receive consideration in exchange for services as either trade receivable or unbilled revenue. Rental revenue in excess of invoicing are classified as contract assets (which we refer to as unbilled revenue).

Contract liabilities

Contract liabilities are primarily from customer advance for which services are yet to be rendered on the reporting date either in full or in parts. Contract liabilities are recognised as revenue when the Company completes the performance obligation under the contract.

H. Leases

Ind AS 116 Leases, mandatory for reporting periods beginning on or after April 1, 2019, replaces existing lease requirements under Ind AS 17. This standard is applicable to all contracts existing as on, or entered into, on or after 1 April 2019.

Company as a lessee

Identifying a lease

At the inception of the contract, the Company assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The company assesses whether:

- The contract involves the use of an identified asset, specified explicitly or implicitly
- The Company has the right to obtain substantially all the economic benefits from use of the asset throughout the period of use, and
- The Company has right to direct the use of the asset.

Company recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Initial recognition of Right of use asset (ROU)

The Company recognises a ROU asset at the lease commencement date (i.e., the date the underlying asset is available for use). ROU assets are initially 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 recognized, adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or site on which it is located, less any lease incentives received.

Subsequent measurement of Right of use asset (ROU)

ROU assets are subsequently amortized using the straight-line method from the commencement date to the earlier of the end of the useful life of ROU asset or the end of the lease term. If ownership of the leased asset transfers to the Company at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. In addition, the right of use asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurement of the lease liability. Refer to the accounting policies in section, J (ii), Impairment of non-financial assets.

Initial recognition of lease liability

Lease liabilities are initially measured at the present value of the lease payments to be paid over the lease term. Lease payments included in the measurement of the lease liabilities comprise of the following:

- Fixed payments, including in-substance fixed payments;
- Variable lease payments that depend on an index or a rate
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option, extension option and penalties for early termination only if the Company is reasonably certain to exercise those options.

Subsequent measurement of lease liability

Lease liabilities are subsequently increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Short-term leases and leases of low-value assets

The Company 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 of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value

assets are recognized as expense on a straight-line basis over the lease term.

Company as a lessor

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognized on a straight-line basis over the term of the relevant lease.

Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables and finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

I. Taxes

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

Current Income tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

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

Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognised in respect of carried forward tax losses and tax credits. Deferred tax is not recognised for:

- temporary differences arising on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss at the time of the transaction;
- temporary differences related to investments in subsidiaries, associates and joint arrangements to the extent that the Company is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future; and
- taxable temporary differences arising on the initial recognition of goodwill.

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

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

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

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

J. Impairment of non-financial assets

i. Impairment of financial instruments

The Company recognises loss allowances for expected credit losses on:

- Financial assets measured at amortised cost; and
- Financial assets measured at FVOCI- debt investments.

At each reporting date, the Company assesses whether financial assets carried at amortised cost and debt securities at FVOCI are credit impaired. A financial asset is 'credit impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

Loss allowance for trade receivable with no significant financing component is measured at an amount equal to lifetime expected credit losses (ECL). For all other financial assets expected credit losses are measured at an amount equal to the 12 month expected credit losses, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL.

Presentation of allowance for expected credit losses in the balance sheet

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

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss.

ii. Impairment of non-financial assets

The Company's non-financial assets, other than deferred tax assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. 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.

K. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting preference dividends and taxes applicable) by the weighted average number of equity shares outstanding during the year and equity shares that will be issued upon the conversion of mandatorily convertible instruments. The weighted average number of equity shares outstanding during the year is adjusted for events of bonus issue that have changed the number of outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

L. Cash and cash equivalents:

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

M. Exceptional items

Exceptional items refer to items of income or expense within the statement of profit and loss from ordinary activities which are non-recurring and are of such size, nature or incidence that their separate disclosure is considered necessary to explain the performance of the company.

N. New standards, interpretations and amendments adopted by the Company

The accounting policies adopted in the preparation of the standalone financial statements are consistent with those followed in the preparation of the standalone financial statements for the year ended 31 March 2021, except for the adoption of new standards effective as of 1 April 2022. The Company has not early adopted any standard, interpretation or amendment that has issued but is not yet effective.

Recent pronouncement

Ministry of Corporate Affairs (“MCA”) notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 23, 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022, applicable from April 1, 2022, as below:

Ind AS 103 – Business Combinations

Reference to Conceptual Framework The amendments specify that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India at the acquisition date. These changes do not significantly change the requirements of Ind AS 103. The Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 16 – Property, Plant and Equipment

Proceeds before intended use The amendments mainly prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items produced while the company is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in profit or loss. The Company does not expect the amendments to have any impact in its recognition of its property, plant and equipment in its financial statements.

Ind AS 37 – Provisions, Contingent Liabilities and Contingent Assets

Onerous Contracts - Costs of Fulfilling a Contract The amendments specify that that the ‘cost of fulfilling’ a contract comprises the ‘costs that relate directly to the contract’. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts. The amendment is essentially a clarification and the Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 109 – Financial Instruments

Annual Improvements to Ind AS (2021) The amendment clarifies which fees an entity includes when it applies the ‘10 percent’ test of Ind AS 109 in assessing whether to derecognize a financial liability. The Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 116 – Leases

Annual Improvements to Ind AS (2021) The amendments remove the illustration of the reimbursement of leasehold improvements by the lessor in order to resolve any potential confusion regarding the treatment of lease incentives that might arise because of how lease incentives were described in that illustration. The Company does not expect the amendment to have any significant impact in its financial statements.

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]	Textual information (21) [See below]	
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

Textual information (21)**Disclosure of changes in accounting policies, accounting estimates and errors [Text Block]****30. Significant accounting judgement, estimate and assumption**

The preparation of the company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Critical accounting estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below.

a) Impairment of non-financial asset

Impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a discounted cash flow model which are based on the budget for five years. The recoverable amount is sensitive to the discount rate used for the discounted cash flow model as well as the expected future cash-inflows and the growth rate used for extrapolation purposes. Also, refer note 37 for the impact of COVID-19 on non-financial assets.

b) Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values.

c) Determining the lease term of contracts with renewal and termination options – Company as lessee

The Company determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease. if it is reasonably certain not to be exercised. The Company has several lease contracts that include extension and termination options. The Company applies judgement in evaluating whether it is reasonably certain whether or not to exercise the option to renew or terminate the lease. That is, it considers all relevant factors that create an economic incentive for it to exercise either the renewal or termination. After the commencement date, the Company reassesses the lease and if there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to renew or to terminate (e.g., construction of significant leasehold improvements or significant customisation to the leased asset) (refer note 31)."

[400600] Notes - Property, plant and equipment**Disclosure of additional information about property plant and equipment [Table]****..(1)**

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer:"Disclosure of significant accounting policies [Text Block]"	Refer:"Disclosure of significant accounting policies [Text Block]"
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer:"Disclosure of significant accounting policies [Text Block]"	Refer:"Disclosure of significant accounting policies [Text Block]"
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer:"Disclosure of significant accounting policies [Text Block]"	Refer:"Disclosure of significant accounting policies [Text Block]"
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer:"Disclosure of significant accounting policies [Text Block]"	Refer:"Disclosure of significant accounting policies [Text Block]"
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]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer:"Disclosure of significant accounting policies [Text Block]"	Refer:"Disclosure of significant accounting policies [Text Block]"
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer:"Disclosure of significant accounting policies [Text Block]"	Refer:"Disclosure of significant accounting policies [Text Block]"
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]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer:"Disclosure of significant accounting policies [Text Block]"	Refer:"Disclosure of significant accounting policies [Text Block]"
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer:"Disclosure of significant accounting policies [Text Block]"	Refer:"Disclosure of significant accounting policies [Text Block]"
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]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

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]	Assets held under lease [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer:"Disclosure of significant accounting policies [Text Block]"	Refer:"Disclosure of significant accounting policies [Text Block]"	Refer:"Disclosure of significant accounting policies [Text Block]"	Refer:"Disclosure of significant accounting policies [Text Block]"
Useful lives or depreciation rates, property, plant and equipment	Refer:"Disclosure of significant accounting policies [Text Block]"	Refer:"Disclosure of significant accounting policies [Text Block]"	Refer:"Disclosure of significant accounting policies [Text Block]"	Refer:"Disclosure of significant accounting policies [Text Block]"
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 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				184.8
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				30.2
Total disposals and retirements, property, plant and equipment				30.2
Total increase (decrease) in property, plant and equipment			0	154.6
Property, plant and equipment at end of period	(A) 160.91	(B) 236.99	1,638.55	1,638.55

Footnotes

(A)

Particulars	2021-22
Property, plant and equipment	49.53
Right of use assets	111.38

(B)

Particulars	2020-21
Property, plant and equipment	65.6
Right of use assets	171.39

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		76.08	103.22	
Total Depreciation property plant and equipment		76.08	103.22	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			147.91	
Total increase (decrease) through transfers and other changes, property, plant and equipment			147.91	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			28.48	
Total disposals and retirements, property, plant and equipment			28.48	
Total increase (decrease) in property, plant and equipment		76.08	222.65	
Property, plant and equipment at end of period	1,483.95	1,477.64	1,401.56	1,178.91

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	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		24.07		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1.44	-3.8		
Total Depreciation property plant and equipment	-1.44	-3.8		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		-7.77		
Total increase (decrease) through transfers and other changes, property, plant and equipment		-7.77		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.93		
Total disposals and retirements, property, plant and equipment		1.93		
Total increase (decrease) in property, plant and equipment	-1.44	10.57		0
Property, plant and equipment at end of period	9.13	10.57	0	19.53

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

..(4)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 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	24.07			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1.44	3.8
Total Depreciation property plant and equipment			1.44	3.8
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment				7.77
Total increase (decrease) through transfers and other changes, property, plant and equipment				7.77
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4.54			2.61
Total disposals and retirements, property, plant and equipment	4.54			2.61
Total increase (decrease) in property, plant and equipment	19.53		1.44	8.96
Property, plant and equipment at end of period	19.53	0	10.4	8.96

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

..(5)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			24.07	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1.44	-3.8	
Total Depreciation property plant and equipment		-1.44	-3.8	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			-7.77	
Total increase (decrease) through transfers and other changes, property, plant and equipment			-7.77	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			1.93	
Total disposals and retirements, property, plant and equipment			1.93	
Total increase (decrease) in property, plant and equipment		-1.44	10.57	
Property, plant and equipment at end of period	0	9.13	10.57	0

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

..(6)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
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	01/04/2020 to 31/03/2021	31/03/2020	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		24.07		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1.44
Total Depreciation property plant and equipment				1.44
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		4.54		
Total disposals and retirements, property, plant and equipment		4.54		
Total increase (decrease) in property, plant and equipment	0	19.53		1.44
Property, plant and equipment at end of period	19.53	19.53	0	10.4

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

..(7)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 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				22.91
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3.8		-1.79	-4.01
Total Depreciation property plant and equipment	3.8		-1.79	-4.01
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	7.77			-12.08
Total increase (decrease) through transfers and other changes, property, plant and equipment	7.77			-12.08
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2.61			-0.22
Total disposals and retirements, property, plant and equipment	2.61			-0.22
Total increase (decrease) in property, plant and equipment	8.96		-1.79	7.04
Property, plant and equipment at end of period	8.96	0	5.25	7.04

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 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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			22.91	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			2.75	
Total disposals and retirements, property, plant and equipment			2.75	
Total increase (decrease) in property, plant and equipment		0	20.16	
Property, plant and equipment at end of period	0	20.18	20.18	0.02

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 equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.79	4.01		-1.79
Total Depreciation property plant and equipment	1.79	4.01		-1.79
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		12.08		
Total increase (decrease) through transfers and other changes, property, plant and equipment		12.08		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2.97		
Total disposals and retirements, property, plant and equipment		2.97		
Total increase (decrease) in property, plant and equipment	1.79	13.12		-1.79
Property, plant and equipment at end of period	14.93	13.14	0.02	5.25

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]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 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	22.91			22.91
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-4.01			
Total Depreciation property plant and equipment	-4.01			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-12.08			
Total increase (decrease) through transfers and other changes, property, plant and equipment	-12.08			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-0.22			2.75
Total disposals and retirements, property, plant and equipment	-0.22			2.75
Total increase (decrease) in property, plant and equipment	7.04		0	20.16
Property, plant and equipment at end of period	7.04	0	20.18	20.18

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]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		1.79	4.01	
Total Depreciation property plant and equipment		1.79	4.01	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			12.08	
Total increase (decrease) through transfers and other changes, property, plant and equipment			12.08	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			2.97	
Total disposals and retirements, property, plant and equipment			2.97	
Total increase (decrease) in property, plant and equipment		1.79	13.12	
Property, plant and equipment at end of period	0.02	14.93	13.14	0.02

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]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	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		3.39		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.14	-1.39		
Total Depreciation property plant and equipment	-0.14	-1.39		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		-1.68		
Total increase (decrease) through transfers and other changes, property, plant and equipment		-1.68		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0		
Total disposals and retirements, property, plant and equipment		0		
Total increase (decrease) in property, plant and equipment	-0.14	0.32		0
Property, plant and equipment at end of period	0.18	0.32	0	2.12

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]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 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	3.39			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.14	1.39
Total Depreciation property plant and equipment			0.14	1.39
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment				1.68
Total increase (decrease) through transfers and other changes, property, plant and equipment				1.68
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.27			1.27
Total disposals and retirements, property, plant and equipment	1.27			1.27
Total increase (decrease) in property, plant and equipment	2.12		0.14	1.8
Property, plant and equipment at end of period	2.12	0	1.94	1.8

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]	Computer equipments [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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			3.39	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.14	-1.39	
Total Depreciation property plant and equipment		-0.14	-1.39	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			-1.68	
Total increase (decrease) through transfers and other changes, property, plant and equipment			-1.68	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment		-0.14	0.32	
Property, plant and equipment at end of period	0	0.18	0.32	0

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]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	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		3.39		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.14
Total Depreciation property plant and equipment				0.14
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.27		
Total disposals and retirements, property, plant and equipment		1.27		
Total increase (decrease) in property, plant and equipment	0	2.12		0.14
Property, plant and equipment at end of period	2.12	2.12	0	1.94

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]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 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				81.51
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.39		-11.42	-23.9
Total Depreciation property plant and equipment	1.39		-11.42	-23.9
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	1.68			-11.59
Total increase (decrease) through transfers and other changes, property, plant and equipment	1.68			-11.59
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.27			0
Total disposals and retirements, property, plant and equipment	1.27			0
Total increase (decrease) in property, plant and equipment	1.8		-11.42	46.02
Property, plant and equipment at end of period	1.8	0	34.62	46.04

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]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			81.51	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			21.48	
Total disposals and retirements, property, plant and equipment			21.48	
Total increase (decrease) in property, plant and equipment		0	60.03	
Property, plant and equipment at end of period	0.02	60.61	60.61	0.58

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]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	11.42	23.9		-11.42
Total Depreciation property plant and equipment	11.42	23.9		-11.42
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		11.59		
Total increase (decrease) through transfers and other changes, property, plant and equipment		11.59		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		21.48		
Total disposals and retirements, property, plant and equipment		21.48		
Total increase (decrease) in property, plant and equipment	11.42	14.01		-11.42
Property, plant and equipment at end of period	25.99	14.57	0.56	34.62

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]	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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 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	81.51			81.51
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-23.9			
Total Depreciation property plant and equipment	-23.9			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-11.59			
Total increase (decrease) through transfers and other changes, property, plant and equipment	-11.59			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0			21.48
Total disposals and retirements, property, plant and equipment	0			21.48
Total increase (decrease) in property, plant and equipment	46.02		0	60.03
Property, plant and equipment at end of period	46.04	0.02	60.61	60.61

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]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		11.42	23.9	
Total Depreciation property plant and equipment		11.42	23.9	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			11.59	
Total increase (decrease) through transfers and other changes, property, plant and equipment			11.59	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			21.48	
Total disposals and retirements, property, plant and equipment			21.48	
Total increase (decrease) in property, plant and equipment		11.42	14.01	
Property, plant and equipment at end of period	0.58	25.99	14.57	0.56

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

..(21)

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

Classes of property, plant and equipment [Axis]	Other 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	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		52.92		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-61.29	-70.12		
Total Depreciation property plant and equipment	-61.29	-70.12		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		-114.79		
Total increase (decrease) through transfers and other changes, property, plant and equipment		-114.79		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.01		
Total disposals and retirements, property, plant and equipment		0.01		
Total increase (decrease) in property, plant and equipment	-61.29	-132		0
Property, plant and equipment at end of period	111.73	173.02	305.02	1,536.11

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]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 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	52.92			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			61.29	70.12
Total Depreciation property plant and equipment			61.29	70.12
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment				114.79
Total increase (decrease) through transfers and other changes, property, plant and equipment				114.79
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.16			0.15
Total disposals and retirements, property, plant and equipment	0.16			0.15
Total increase (decrease) in property, plant and equipment	52.76		61.29	184.76
Property, plant and equipment at end of period	1,536.11	1,483.35	1,424.38	1,363.09

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]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			49.25	
Total increase (decrease) in property, plant and equipment		0	49.25	
Property, plant and equipment at end of period	1,178.33	1,532.57	1,532.57	1,483.32

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]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	60.01	68.89		
Total Depreciation property plant and equipment	60.01	68.89		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		113.99		
Total increase (decrease) through transfers and other changes, property, plant and equipment		113.99		
Total increase (decrease) in property, plant and equipment	60.01	182.88		0
Property, plant and equipment at end of period	1,421.19	1,361.18	1,178.3	3.54

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]	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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 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	3.67			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1.28	1.23
Total Depreciation property plant and equipment			1.28	1.23
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment				0.8
Total increase (decrease) through transfers and other changes, property, plant and equipment				0.8
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.16			0.15
Total disposals and retirements, property, plant and equipment	0.16			0.15
Total increase (decrease) in property, plant and equipment	3.51		1.28	1.88
Property, plant and equipment at end of period	3.54	0.03	3.19	1.91

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]	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 and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Refer to child member	Refer to child member	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			52.92	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-61.29	-70.12	
Total Depreciation property plant and equipment		-61.29	-70.12	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			-114.79	
Total increase (decrease) through transfers and other changes, property, plant and equipment			-114.79	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0.01	
Total disposals and retirements, property, plant and equipment			0.01	
Total increase (decrease) in property, plant and equipment		-61.29	-132	
Property, plant and equipment at end of period	0.03	111.73	173.02	305.02

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]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		52.92		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				61.29
Total Depreciation property plant and equipment				61.29
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.16		
Total disposals and retirements, property, plant and equipment		0.16		
Total increase (decrease) in property, plant and equipment	0	52.76		61.29
Property, plant and equipment at end of period	1,536.11	1,536.11	1,483.35	1,424.38

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, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Assets held under lease [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 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	Refer to child member		Right to use	Right to use
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				49.25
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	70.12		-60.01	-68.89
Total Depreciation property plant and equipment	70.12		-60.01	-68.89
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	114.79			-113.99
Total increase (decrease) through transfers and other changes, property, plant and equipment	114.79			-113.99
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.15			
Total disposals and retirements, property, plant and equipment	0.15			
Total increase (decrease) in property, plant and equipment	184.76		-60.01	-133.63
Property, plant and equipment at end of period	1,363.09	1,178.33	111.38	171.39

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, others [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Right to use	Right to use	
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			49.25	
Total increase (decrease) in property, plant and equipment		0	49.25	
Property, plant and equipment at end of period	305.02	1,532.57	1,532.57	1,483.32

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, others [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [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	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Right to use	Right to use		Board and Signages
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	60.01	68.89		-1.28
Total Depreciation property plant and equipment	60.01	68.89		-1.28
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		113.99		
Total increase (decrease) through transfers and other changes, property, plant and equipment		113.99		
Total increase (decrease) in property, plant and equipment	60.01	182.88		-1.28
Property, plant and equipment at end of period	1,421.19	1,361.18	1,178.3	0.35

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]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 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	Board and Signages		Board and Signages	Board and Signages
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	3.67			3.67
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1.23			
Total Depreciation property plant and equipment	-1.23			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-0.8			
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.8			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.01			0.16
Total disposals and retirements, property, plant and equipment	0.01			0.16
Total increase (decrease) in property, plant and equipment	1.63		0	3.51
Property, plant and equipment at end of period	1.63	0	3.54	3.54

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]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Board and Signages	Board and Signages	
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		1.28	1.23	
Total Depreciation property plant and equipment		1.28	1.23	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			0.8	
Total increase (decrease) through transfers and other changes, property, plant and equipment			0.8	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0.15	
Total disposals and retirements, property, plant and equipment			0.15	
Total increase (decrease) in property, plant and equipment		1.28	1.88	
Property, plant and equipment at end of period	0.03	3.19	1.91	0.03

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

	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]	Textual information (22) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (22)

Disclosure of property, plant and equipment [Text Block]

3 . Property, plant and equipment

	Leasehold	Board and	Furniture and	Computers and	Office	Total	Capital
	Improvements	Signages	fixtures	computer equipments	Equipments		work-in-progress
Gross carrying amount							
At 1 April 2020	0.58	0.03	-	-	0.02	0.63	67.62
Additions	81.51	3.67	24.07	3.39	22.91	135.54	121.72
Disposals	-21.48	-0.16	-4.54	-1.27	-2.75	-30.2	-
Capitalized during the year	-	-	-	-	-	-	-135.54
At 31 March 2021	60.61	3.54	19.53	2.12	20.17	105.97	53.81
Additions	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
At 31 March 2022	60.61	3.54	19.53	2.12	20.17	105.97	53.81
Accumulated depreciation							
At 1 April 2020	0.56	0.03	-	-	0.02	0.61	37.18
Charge for the period	23.9	1.23	3.8	1.39	4.01	34.33	-
Disposals	-21.48	-0.16	-2.61	-1.27	-2.97	-28.49	-
Impairment (refer note - 27)	11.59	0.8	7.77	1.68	12.08	33.93	16.62
At 31 March 2021	14.57	1.9	8.96	1.8	13.14	40.37	53.81
Charge for the period	11.42	1.28	1.44	0.14	1.79	16.07	
Disposals						-	
At 31 March 2022	25.99	3.18	10.4	1.94	14.93	56.44	53.81
Net carrying amount							
At 31 March 2021	46.04	1.64	10.57	0.32	7.03	65.6	-
At 31 March 2022	34.62	0.36	9.13	0.18	5.24	49.53	-

3(i) Capital work in progress ageing schedule

Capital work in progress (net of impairment allowance) as at 31 March 2022

Amount in CWIP for a

Capital work in progress	period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project in progress	-	-	-	-	-

Capital work in progress (net of impairment allowance) as at 31 March 2021

Capital work in progress	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project in progress	-	-	-	-	-

4A . Right of use assets

	Right to use	Total
Gross carrying amount		
At 1 April 2020	1,483.32	1,483.32
Additions	49.25	49.25
Disposals	-	-
At 31 March 2021	1,532.57	1,532.57
Additions	-	-
Disposals	-	-
At 31 March 2022	1,532.57	1,532.57
Accumulated depreciation		
At 1 April 2020	1,178.30	1,178.30
Charge for the year	68.89	68.89
Disposals	-	-
Impairment (refer note - 26 & 27)	113.98	113.98
At 31 March 2021	1,361.18	1,361.18
Charge for the year	60.01	60.01
Disposals	-	-
At 31 March 2022	1,421.19	1,421.19
Net carrying amount		
At 31 March 2021	171.39	171.39
At 31 March 2022	111.38	111.38

[612100] Notes - Impairment of assets**Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [Table] ..(1)**

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

Individual assets or cash generating units [Axis]	1	2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [Abstract]		
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [Line items]		
Impairment loss	51.84	45.83
Description of nature of individual Assets	Impairment of property, plant and equipment, including CWIP (refer note 3)*	Impairment of ROU Asset (refer note 4A and 26)**

Disclosure of impairment loss and reversal of impairment loss [Table] ..(1)

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

Classes of assets [Axis]	Property, plant and equipment [Member]	Other intangible assets [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of impairment loss and reversal of impairment loss [Abstract]		
Disclosure of impairment loss and reversal of impairment loss [Line items]		
Impairment loss recognised in profit or loss	51.84	45.83
Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are included	Impairment of property, plant and equipment, including CWIP (refer note 3)*	Impairment of ROU Asset (refer note 4A and 26)**

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	Yes
Disclosure of impairment loss and reversal of impairment loss [Abstract]		
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [Abstract]		

[400700] Notes - Investment property

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	Not Applicable	Not Applicable
Useful lives or depreciation rates, investment property, cost model	Not Applicable	Not Applicable

[400900] Notes - Other intangible assets**Disclosure of detailed information about other intangible assets [Table]****..(1)**

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 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	1.6
Total increase (decrease) in Other intangible assets			0	1.6
Other intangible assets at end of period	0.1	0.2	1.6	1.6

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		0.1	0.11	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	1.29	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	1.29	
Total increase (decrease) in Other intangible assets		0.1	1.4	
Other intangible assets at end of period	0	1.5	1.4	0

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]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	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	1.6		0
Amortisation other intangible assets	-0.1	-0.11		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0	-1.29		
Total increase (decrease) through transfers and other changes, Other intangible assets	0	-1.29		
Total increase (decrease) in Other intangible assets	-0.1	0.2		0
Other intangible assets at end of period	0.1	0.2	0	1.6

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 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	1.6			
Amortisation other intangible assets			0.1	0.11
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes			0	1.29
Total increase (decrease) through transfers and other changes, Other intangible assets			0	1.29
Total increase (decrease) in Other intangible assets	1.6		0.1	1.4
Other intangible assets at end of period	1.6	0	1.5	1.4

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	1.6	
Amortisation other intangible assets		-0.1	-0.11	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	-1.29	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	-1.29	
Total increase (decrease) in Other intangible assets		-0.1	0.2	
Other intangible assets at end of period	0	0.1	0.2	0

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	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	1.6		
Amortisation other intangible assets				0.1
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes				0
Total increase (decrease) through transfers and other changes, Other intangible assets				0
Total increase (decrease) in Other intangible assets	0	1.6		0.1
Other intangible assets at end of period	1.6	1.6	0	1.5

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Computer software [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Changes in Other intangible assets [Abstract]		
Amortisation other intangible assets	0.11	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]		
Increase (decrease) through other changes	1.29	
Total increase (decrease) through transfers and other changes, Other intangible assets	1.29	
Total increase (decrease) in Other intangible assets	1.4	
Other intangible assets at end of period	1.4	0

Disclosure of additional information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	Refer: "Disclosure of significant accounting policies [Text Block]"	Refer: "Disclosure of significant accounting policies [Text Block]"
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	Refer: "Disclosure of significant accounting policies [Text Block]"	Refer: "Disclosure of significant accounting policies [Text Block]"
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other intangible assets [TextBlock]	Textual information (23) [See below]	
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

Textual information (23)

Disclosure of other intangible assets [Text Block]

4B . Other intangibles

	Software	Total
Gross carrying amount		
At 1 April 2020	-	-
Additions	1.6	1.6
Disposals	-	-
At 31 March 2021	1.6	1.6
Additions	-	-
Disposals	-	-
At 31 March 2022	1.6	1.6
Accumulated amortisation		
At 1 April 2020	-	-
Charge for the period	0.11	0.11
Disposals	-	-
Impairment (refer note - 27)	1.29	1.29
At 31 March 2021	1.4	1.4
Charge for the period	0.11	0.11
Disposals	-	-
At 31 March 2022	1.51	1.51
Net carrying amount		
At 31 March 2021	0.2	0.2
At 31 March 2022	0.1	0.1

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable

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

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	1,896.63	2,010.1	1,896.63	2,010.1
Financial liabilities, at fair value	0	0	0	0

Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	222.29	245.17	17.92	18.88
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	17.92	18.88	204.37	226.29
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Trade receivables	Trade receivables	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	5.44	16.78	5.44	16.78
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Cash and cash equivalents	Cash and cash equivalents

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	198.93	209.51	198.93	209.51
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Other financial assets (refer note 5 and 10)	Other financial assets (refer note 5 and 10)

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	59.18	171.6
Net cash flows from (used in) operating activities	59.18	171.6
Net cash flows from (used in) investing activities, continuing operations	0.06	-123.06
Net cash flows from (used in) investing activities	0.06	-123.06
Net cash flows from (used in) financing activities, continuing operations	-70.58	-71.29
Net cash flows from (used in) financing activities	-70.58	-71.29

[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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity shares
Number of shares authorised	[shares] 15,00,000	[shares] 15,00,000		[shares] 15,00,000
Value of shares authorised	15	15		15
Number of shares issued	[shares] 10,00,000	[shares] 10,00,000		[shares] 10,00,000
Value of shares issued	10	10		10
Number of shares subscribed and fully paid	[shares] 10,00,000	[shares] 10,00,000		[shares] 10,00,000
Value of shares subscribed and fully paid	10	10		10
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] 10,00,000	[shares] 10,00,000		[shares] 10,00,000
Total value of shares subscribed	10	10		10
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 10,00,000	[shares] 10,00,000		[shares] 10,00,000
Value of shares called	10	10		10
Value of shares paid-up	10	10		10
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 other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 10,00,000	[shares] 10,00,000	[shares] 10,00,000	[shares] 10,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other issues during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	10	10	10	10
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] 9,99,999	[shares] 9,99,999		[shares] 9,99,999
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 9,99,999	[shares] 9,99,999		[shares] 9,99,999
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Equity shares

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]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity shares	
Number of shares authorised	[shares] 15,00,000	
Value of shares authorised	15	
Number of shares issued	[shares] 10,00,000	
Value of shares issued	10	
Number of shares subscribed and fully paid	[shares] 10,00,000	
Value of shares subscribed and fully paid	10	
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] 10,00,000	
Total value of shares subscribed	10	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 10,00,000	
Value of shares called	10	
Value of shares paid-up	10	
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 other issues of shares	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 10,00,000	[shares] 10,00,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of other issues during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	10	10
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] 9,99,999	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 9,99,999	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Equity shares	

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]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity shares	Equity shares	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity shares	Equity shares	Equity	Equity
Name of shareholder	Refer to child member	Refer to child member	OYO Hotels and Homes Private Limited	OYO Hotels and Homes Private Limited
CIN of shareholder			U74900GJ2015PTC107035	U74900GJ2015PTC107035
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 9,99,999	[shares] 9,99,999	[shares] 9,99,999	[shares] 9,99,999
Percentage of shareholding in company	100.00%	100.00%	100.00%	100.00%

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (24) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

Textual information (24)

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

12. Equity share capital

	As at 31-Mar-22	As at 31-Mar-21
Authorized capital		
Equity shares		
1,500,000 equity shares (31 March 2021: 1,500,000 equity shares) of INR 10 each	15	15
	15	15
Issued, subscribed and fully paid-up		
Equity shares		
1,000,000 equity shares (31 March 2021: 1,000,000 equity shares) of INR 10 each	10	10
Total issued, subscribed and fully paid equity share capital	10	10

a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity shares	No. of shares	Amount
At 1 April 2020	10,00,000	10
Issued during the year	-	-
At 31 March 2021	10,00,000	10
Issued during the year	-	-
At 31 March 2022	10,00,000	10

b) Terms/rights attached to equity shares

The Company has only one class of equity shares having a par value of INR 10 per share. Each holder of equity shares is entitled to one vote per share and equal rights in distribution of profit/surplus in proportionate to the equity share held by shareholder. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

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

Name of shareholders	As at 31 March 2022		As at 31 March 2021	
	No of shares	% holding	No of shares	% holding
OYO Hotels and Homes Private Limited	9,99,999	100.00%	9,99,999	100.00%
Rakesh Kumar Prusti (a nominee of OYO Hotels and Homes				

Private Limited)	1	0.00%	1	0.00%
------------------	---	-------	---	-------

d) Shareholding of promoters

Particulars	As at 31 March 2022		As at 31 March 2021	% change during the year
	No of shares	% holding	No of shares	% holding
OYO Hotels and Homes Private Limited	9,99,999	100.00%	9,99,999	100.00% -

[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]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Loans and advances from related parties [Member]	Loans and advances from others [Member]
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]	Unsecured borrowings [Member]	Unsecured borrowings [Member]	Unsecured borrowings [Member]
	31/03/2022	31/03/2022	31/03/2022	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	20.26	20.26	20.26	20.26

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

[401100] Notes - Subclassification and notes on liabilities and assets**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]
	31/03/2022	31/03/2021	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	0.25	1.02	
Provision leave encashment			0.23
Total provisions for employee benefits	0.25	1.02	0.23
CSR expenditure provision	0	0	0
Total provisions	0.25	1.02	0.23

Other current financial assets others [Table]**..(1)**

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

Other current financial assets others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	3.47	0	0.11	0.01
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Receivables from related parties	Receivables from related parties	Other amounts recoverable in cash	Other amounts recoverable in cash
Other current financial assets others	3.47	0	0.11	0.01

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]	Unsecured considered good [Member]		
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
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	17.92	18.88	17.92	18.88
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	17.92	18.88	17.92	18.88
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	0.7	1.44
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Deferred Revenue	Deferred Revenue
Other current liabilities, others	0.7	1.44

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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	83.5	137.17
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease liabilities under IndAS116/IFRS16 - NC	Lease liabilities under IndAS116/IFRS16 - NC
Other non-current financial liabilities, others	83.5	137.17

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	649.74	686.06	45.51	40.41
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Lease liabilities	Lease liabilities	Security deposits received-C	Security deposits received-C
Other current financial liabilities, others	649.74	686.06	45.51	40.41

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	2.05	1.51	408.17	470.61
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Employee related payables-C	Employee related payables-C	Other payables to related parties - C	Other payables to related parties - C
Other current financial liabilities, others	2.05	1.51	408.17	470.61

Details of advances [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Advances [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	35.51	49.57	35.51	49.57
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Other Advances [Member]		Prepaid expenses [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	35.51	49.57	3.38	9.39
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Advance tax [Member]		Advance income tax paid [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	32.13	40.18	32.13	40.18
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	231.89	225.1	231.89	225.1
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances [Member]		Other Advances [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	0	231.89	225.1
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Other Advances [Member]		Prepaid expenses [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	0	12.32	14.57
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(7)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Prepaid expenses [Member]		Other taxes receivable [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	0	122.1	118.61
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(8)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Other taxes receivable [Member]		Other advances, others [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	0	97.47	91.92
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Other non-current liabilities others [Table]**..(1)**

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

Other non-current liabilities others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	0.13	0.79
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Deferred Revenue-NC	Deferred Revenue-NC
Other non-current liabilities others	0.13	0.79

Other non-current financial assets, others [Table]**..(1)**

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

Classification of other non-current financial assets others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	32.05	51.77
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Security deposits-NC	Security deposits-NC
Other non-current financial assets, others	32.05	51.77

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

	31/03/2022	31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total other non-current financial assets	32.05	51.77
Advances, non-current	(A) 35.51	(B) 49.57
Total other non-current assets	(C) 35.51	(D) 49.57
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	5.44	16.78
Total balance with banks	5.44	16.78
Cash on hand	0	0
Total cash and cash equivalents	5.44	16.78
Total cash and bank balances	5.44	16.78
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Security deposits	(E) 163.3	(F) 157.73
Total other current financial assets	166.88	157.74
Advances, current	231.89	225.1
Total other current assets	231.89	225.1
Security deposits refundable, Non-current	6.07	8.73
Total other non-current financial liabilities	(G) 89.57	(H) 145.9
Total other non-current liabilities	0.13	0.79
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	(I) 1,105.47	(J) 1,198.59
Advance received from customers	22.94	17.78
Total other advance	22.94	17.78
Taxes payable other tax	8.55	7.21
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	8.55	7.21
Total other current liabilities	32.19	26.43

Footnotes

(A)	
Particulars	2021-22
Advance income tax	32.13
Prepaid expenses-Non Current	3.38
(B)	
Particulars	2020-21
Advance income tax	40.18
Prepaid expenses-Non Current	9.39
(C)	
Particulars	2021-22
Non-current tax assets	32.13
Other non current assets	3.38
(D)	
Particulars	2020-21
Non-current tax assets	40.18
Other non current assets	9.39
(E)	
Particulars	2021-22
Security deposits-Current	163.3
-Unsecured, considered doubtful	46.69
Security deposits-Provision	-46.69
(F)	
Particulars	2020-21
Security deposits-Current	157.73
-Unsecured, considered doubtful	69.87
Security deposits-Provision	-69.87
(G)	
Particulars	2021-22
(i) Lease liabilities	83.5
(ii) Other financial liabilities	6.07
(H)	
Particulars	2020-21
(i) Lease liabilities	137.17
(ii) Other financial liabilities	8.73
(I)	
Particulars	2021-22
(ii) Lease liabilities	649.74
(iv) Other financial liabilities	455.73
(J)	
Particulars	2020-21
(ii) Lease liabilities	686.06
(iv) Other financial liabilities	512.53

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (25) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
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	-1,278.73	-1,281.31
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	20	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

Textual information (25)

Disclosure of additional balance sheet notes explanatory [Text Block]

5. Other financial assets- Non current

	As at	As at
	31-Mar-22	31-Mar-21
Security deposits		
-Unsecured, considered good	32.05	51.77
Total	32.05	51.77

6. Non current tax assets

	As at	As at
	31-Mar-22	31-Mar-21
Advance income tax (TDS receivables)	32.13	40.18
Total	32.13	40.18

7. Other non-current assets

	As at	As at
	31-Mar-22	31-Mar-21
Prepaid expenses		
-Unsecured and considered good	3.38	9.39
	3.38	9.39

8. Trade receivables

	As at	As at
	31-Mar-22	31-Mar-21
Receivables from related party (refer note 33)	11.5	11.49
Receivables from others	6.42	7.39
	17.92	18.88
Break up for security details		
Trade receivable		
Considered good - secured		-
Considered good - unsecured	17.92	18.88
Trade receivable which have significant increase in credit risk	7.71	5.85
	25.63	24.73

Impairment allowance (allowance for bad and doubtful debt)

Trade receivable which have significant increase in credit risk (refer note 26)	-7.71	-5.85
	-7.71	-5.85
	17.92	18.88

Set out below is the movement in provision:

As at 1 April	5.85	5.85
Provision created during the year	1.86	-
As at 31 March	7.71	5.85

Trade receivable ageing schedule (excluding impairment allowance) as at 31 March 2022

Particulars	Outstanding for following period from due date of payment						Total
		Not Due	Less than 6 months	6 months 1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade Receivables – considered good	-	6.53	0.22	0.01	11.16	-	17.92
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	2.48	3.02	2.21	-	7.71
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables – considered good	-	-	-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	-
	-	6.53	2.7	3.03	13.36	-	25.63

Trade receivable ageing schedule (excluding impairment allowance) as at 31 March 2021

Particulars	Outstanding for following period from due date of payment						Total
		Not Due	Less than 6 months	6 months 1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade Receivables – considered good	-	7.39	11.14	0.35	-	-	18.88
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	1.16	2.62	2.07	-	-	5.85
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	-

(iv) Disputed Trade Receivables – considered good	-	-	-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	-
	-	8.55	13.77	2.42	-	-	24.73

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

Trade receivables are non-interest bearing and are generally on terms of 30 to 60 days.

9. Cash and cash equivalents

	As at 31-Mar-22	As at 31-Mar-21
Balances with banks		
- in current accounts	5.44	16.78
Total	5.44	16.78

For the purpose of cash flow statement cash and cash equivalents comprise the following:

	As at 31-Mar-22	As at 31-Mar-21
Balances with banks		
- in current accounts	5.44	16.78
	5.44	16.78

10. Other financial assets- Current

	As at 31-Mar-22	As at 31-Mar-21
Security deposits		
-Unsecured, considered good	163.3	157.73
-Unsecured, considered doubtful	46.69	69.87
Less: Provision for doubtful deposit	-46.69	-69.87
	163.3	157.73
Receivables from related parties (refer note 33)	3.47	-
Other loan and advances		
-Unsecured, considered good	0.11	0.01
	0.11	0.01
Total	166.88	157.74

11. Other current assets

	As at 31-Mar-22	As at 31-Mar-21
Advances to others		
-Unsecured, considered good*	97.47	91.92
-Unsecured, considered doubtful	4.73	14.56
Less: Provision for doubtful advances**	-4.73	-14.56
	97.47	91.92
Prepaid expenses		
-Unsecured, considered good	12.32	14.57
-Unsecured, considered doubtful	-	-
Less: Provision against prepaid expense	-	-
	12.32	14.57
Balances with government authorities	122.1	118.61
Total	231.89	225.1

*includes advances amounting to INR 83.33 million (31 March 2021: INR 83.33 million) which needs to be classified as non current based on the original contractual arrangement. On account of the assessment carried out, the management believes that the above advances in relation to the purged properties will be settled in a period of twelve months from the balance sheet date and the same has been classified as current.

**includes provision against business advances amounting to Nil (31 March 2021: INR 5.14 million) in connection with purge properties.

14A. Borrowings - Current

	As at 31-Mar-22	As at 31-Mar-21
Unsecured loan		
From related party (refer note 33)	20.26	-
	20.26	-

During the year ended 31 March 2022, The Company has taken unsecured loan from its Holding Company (OYO Hotels and Homes Private Limited) amounting INR 20 million. The loan is repayable after one year and has interest at the rate of SBI 3 months MCLR.

14B. Lease liabilities

	As at 31-Mar-22	As at 31-Mar-21
Balance at the beginning of the year	823.23	915.4
Additions during the year	-	49.25

Interest accrued during the year	59.72	88.26
Payments during the year	-89.1	-70
Reversal of lease liabilities	-60.61	-159.68
Balance at the end of the year	733.24	823.23
Non-current	83.5	137.17
Current	649.74	686.06
15A. Provisions- Non-current		
	As at	As at
	31-Mar-22	31-Mar-21
Employee benefit obligations		
- Gratuity (refer note 29)	0.25	1.02
	0.25	1.02
15B. Provisions- Current		
	As at	As at
	31-Mar-22	31-Mar-21
Employee benefit obligations		
- Gratuity (refer note 29)	0.00	0
- Compensated absences	0.23	-
	0.23	0
(This space has been intentionally left blank)		
16. Other non-current financial liabilities		
	As at	As at
	31-Mar-22	31-Mar-21
Security deposits	6.07	8.73
	6.07	8.73
17. Trade payables		
	As at	As at
	31-Mar-22	31-Mar-21
-total outstanding dues of micro enterprises and small enterprises (refer note 36)	2.56	3.35
-total outstanding dues of creditors other than micro enterprises and small enterprises	126.56	125.78
Payable to related parties (refer note 33)	552.21	536.48
	681.33	665.61

Trade payable ageing schedule as at 31 March 2022

Particulars	Outstanding for following period from due date of payment					Total
	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	0.93	0.12	0.22	1.28	-	2.55
(ii) Others	118.5	19.54	217.62	323.12	-	678.79
(iii) Disputed- MSME	-	-	-	-	-	-
(iv) Disputed- Others	-	-	-	-	-	-
	119.44	19.66	217.84	324.4	-	681.33

Trade payable ageing schedule as at 31 March 2021

Particulars	Outstanding for following period from due date of payment					Total
	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	3.35	-	-	-	3.35
(ii) Others	-	305.13	357.13	-	-	662.26
(iii) Disputed- MSME	-	-	-	-	-	-
(iv) Disputed- Others	-	-	-	-	-	-
	-	308.48	357.13	-	-	665.61

18. Other current financial liabilities

	As at 31-Mar-22	As at 31-Mar-21
Security deposits	45.51	40.41
Employee related payables	2.05	1.51
Payables to related parties (refer note 33)	408.17	470.61
	455.73	512.53

19A. Other non current liabilities

	As at 31-Mar-22	As at 31-Mar-21
Deferred revenue	0.13	0.79

0.13	0.79
------	------

19B. Other current liabilities

As at	As at
31-Mar-22	31-Mar-21

Advance from customers	22.94	17.78
Deferred revenue	0.7	1.44
Statutory liabilities	8.55	7.21
	32.19	26.43

36. Dues to Micro, Small and Medium Enterprises

The dues to Micro, Small and Medium Enterprises as required under the Micro, Small and Medium Enterprises Development Act, 2006 to the extent information available with the company is given below:

	As at	As at
	31-Mar-22	31-Mar-21
Amount due and payable at the year end		
- Principal	1.93	3.05
- Interest on above principal	0.63	0.29
Payments made during the year after the due date		
- Principal	5.55	-
Interest due and payable for principals already paid	-	-
Total Interest accrued and remained unpaid at year end	0.63	0.29

32. Capital and other commitments

	As at 31 March 2022	As at 31 March 2021
Capital Expenditure	-	-

38. Financial risk management objectives and policies

The Company's principal financial liabilities comprise trade payables and the main purpose of these financial liabilities is to finance the Company's operations and to provide guarantees to support its operations. The Company's principal financial assets include trade receivable, other receivables and cash and cash equivalent that derive directly from its operations.

The Company is exposed to market risk, credit risk and liquidity risk. The Company's senior management oversees the management of these risks. The Company's senior management is responsible to ensure that Company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk

objectives. All activities for risk management purposes are carried out by specialist teams that have the appropriate skills, experience and supervision. It is the Company's policy that no trading in derivatives for speculative purposes may be undertaken. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarised below.

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk and commodity risk. Financial instruments affected by market risk include trade payables and trade receivables.

Interest risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of change in market interest rate is negligible as there is no debt obligation with floating rates and bank deposits.

Currency risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of change in foreign exchange rates are negligible as there are no receivable/payable including cash balances denominated in foreign currencies.

Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables). Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. Credit evaluations are performed on all customers requiring credit over a certain amount.

Trade receivables

"Customer credit risk is managed as per the Company's established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on an extensive credit rating scorecard and individual credit limits are defined in accordance with this assessment. Outstanding customer receivables are regularly monitored.

An impairment analysis is performed at each reporting date on an individual basis for major clients. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets.

Credit risk from balances with banks is managed by the Company's treasury department in accordance with the Company's policy. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty. Counterparty credit limits are reviewed by the Company's Board of Directors on an annual basis, and may be updated throughout the year subject to approval of the Company's Authorities. The limits are set to minimize the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments."

Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligation associated with its financial liabilities that are settled by delivering cash and another financial assets. The Company's approach to managing its liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed condition, without incurring unacceptable losses or risking damage to Company's reputation. The Company monitors its cash and bank balances periodically in view of its short term obligation associated with its financial liabilities. In order to meet its financial obligations, the Company gets support from its ultimate holding Company i.e Oravel Stays Limited.

The table below summarises the maturity profile of the Company's financial liabilities based on contractual undiscounted payments.

Carrying Value	0 to 1 year	1 to 5 years	Total
----------------	-------------	--------------	-------

As at 31 March 2022

Borrowings	20.26	21.3	-	21.3
Lease liabilities	733.24	722.91	100.64	823.55
Trade payables	681.33	681.33	-	681.33
Other financial liabilities	461.8	455.73	6.07	461.8
	1,896.63	1,881.28	106.71	1,987.99
	Carrying Value	0 to 1 year	1 to 5 years	Total
As at 31 March 2021				
Lease liabilities	823.23	808.48	180.36	988.84
Trade payables	665.6	665.6	-	665.6
Other financial liabilities	521.26	512.53	8.73	521.26
	2,010.10	1,986.62	189.09	2,175.71

Excessive risk concentration

Concentrations arise when a number of counterparties are engaged in similar business activities, or activities in the same geographical region, or have economic features that would cause their ability to meet contractual obligations to be similarly affected by changes in economic, political or other conditions. Concentrations indicate the relative sensitivity of the Company's performance to developments affecting a particular industry. The Company is not exposed to excessive concentration since the customers of the Company are not engaged in similar business activities.

39. Capital management

For the purpose of the Company's capital management, capital includes issued equity share capital and all other equity reserves attributable to the equity holders of the Company. The primary objective of the Company's capital management is to maximize the shareholders value.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. Within net debt, the Company includes total financial liability less cash and cash equivalents. There are no interest-bearing loans and borrowings that define capital structure requirements. In order to meet its financial obligations the company gets financial support from its parent to meet its fund requirement.

	As at 31-Mar-22	As at 31-Mar-21
Total financial liabilities	1,896.63	2,010.10
Less: cash and cash equivalents (refer note 9)	-5.44	-16.78
Net debt	1,891.19	1,993.32
Total equity	-1,278.73	-1,281.31
Net debt-equity ratio	309%	280%

No changes were made in the objectives, policies or processes for managing capital during the year ended 31 March 2022 and 31 March 2021.

40. The Ultimate Holding Company (Oravel Stays Limited) provides share-based payment schemes to its own employees and employees of subsidiary companies, pursuant to which, employee stock options has been granted to some of the employee of the Company.

The management is of the opinion that the stock option scheme of Ultimate Holding Company is managed and administered for its own benefit and do not have any settlement obligations on the Company. Further, the aforesaid scheme pertain to shares of the Ultimate Holding Company and the impact of compensation benefits in respect of such schemes is assessed and accounted for in the books of the respective company.

41. The social security 2020 (Code), which received the President Assent on September 28, 2020 subsumes nine laws relating to social security retirement and employee benefits, including the Employee Provident Fund and Miscellaneous Provisions Act, 1952 and Payment of Gratuity Act, 1972. The effective date of the code is yet to be notified. The Company will assess and record the impact of the Code, if any, when it comes into effect.

42. Transfer pricing

The company has established a comprehensive system of maintenance of information and documents as required by the transfer pricing regulation under section 92-92F of the Income tax Act 1961. Since the law requires existence of such information and documentation to be contemporaneous in nature, the Company continuously updates its documentation for the international transactions entered into with the associated enterprises during the financial year and expects such records to be in existence latest by its due date. The management is of the opinion that its international/domestic transactions are at arm's length so that the aforesaid legislation will not have any impact on the financial statements, particularly on the amount of tax expense and that of provision for taxation.

43. Ratio analysis and its elements

Ratio	Numerator	Denominator	As at 31-Mar-22	As at 31-Mar-21	% Change	Reason for variances > 25%
(a) Current ratio (in times)	Total current assets	Total current liabilities	0.23	0.22	3.67%	N.A
(b) Debt - equity ratio (in times)	Total debt consists of borrowings and lease liabilities	Shareholder's equity	-0.59	-0.64	-8.29%	N.A
(c) Debt service coverage ratio (in times)	Earning for debt service = Net profit after taxes + Depreciation and amortisation + Finance cost - Gain/(loss) on sale of property, plants and equipments - Gain on modification/disposal of lease liabilities + Share based payment expense + Provision for expected credit loss + Provision for doubtful advances	Debt service = Interest and lease payments + Principal payments	0.9	-0.52	-272.66%	Due to decrease in net losses and interest payouts during the year.
(d) Return on equity ratio (in %)*	Net Profits after taxes – Preference Dividend	Average Shareholder's Equity	N.A	N.A	N.A	N.A
(e) Inventory turnover ratio**	Cost of goods sold	Average inventory	N.A	N.A	N.A	N.A
(f) Trade receivable turnover ratio (in times)	Revenue from contracts with customers	Average trade receivables	11.72	10.44	12.25%	N.A
(g) Trade payable	Cost of Property, plant & equipments and other intangibles+ Operating expenses + Other expenses	Average trade payables	0.12	1.03	-88.03%	Due to increase in average trade

turnover ratio (in times)						payables during the year.
(h) Net capital turnover ratio (in times)	Revenue from contracts with customers	Average working capital	-0.15	-0.16	-9.50%	N.A
(i) Net profit ratio (in %)	Profit for the year	Revenue from contracts with customers	-0.01	-1.4	-99.38%	Due to the effect of decrease in the net losses during the year.
(j) Return on capital employed (in %) [^]	Profit before tax and finance costs	Capital employed = Net worth + Lease liabilities + Debt	N.A	N.A	N.A	N.A
(k) Return on investment ^{^^}	Income generated from invested funds	Average invested funds in treasury investments	N.A	N.A	N.A	N.A

*As the Networth is negative as on 31 March 2022 and 31 March 2021.

**As the Inventory is nil as on 31 March 2022 and 31 March 2021.

[^] As the Capital employed is negative as on 31 March 2022 and 31 March 2021.

^{^^} As the Investment is nil as on 31 March 2022 and 31 March 2021.

44. Contingent liability

There is no contingent liability as at 31 March 2022 and 31 March 2021.

45. Subsequent events

Subsequent to year end, there are no events requiring adjustments or disclosures in these financial statements.

46. Other statutory information

(i) The Company do not have any benami property, where any proceeding initiated or pending against the Company for holding any benami property.

(ii) The Company do not have any transaction with companies struck off.

(iii) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

(iv) The Company have not traded or invested in Crypto currency during the financial year.

(v) The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as Income during the year in the tax assessment under the Income Tax act 1961.

47. Previous year

The previous year's figures have been re-grouped/reclassified, where necessary to conform to current year's classification.

[611800] Notes - Revenue

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of revenue [TextBlock]	Refer: "Disclosure of significant accounting policies [Text Block]"	Refer: "Disclosure of significant accounting policies [Text Block]"

[612400] Notes - Service concession arrangements

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits**Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	0.25	1.02
Net surplus (deficit) in plan	-0.25	-1.02
Actuarial assumption of discount rates	0.00%	0.00%
Actuarial assumption of expected rates of salary increases	10.00%	10.00%

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]	Net defined benefit liability (assets) [Member]		Present value of defined benefit obligation [Member]	
Defined benefit plans categories [Axis]	1		1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 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	Refer to child member	Refer to child member	Gratuity	Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	0.08	0.15	0.08	0.15
Interest expense (income), net defined benefit liability (assets)	0.07		0.07	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets)	0.44		0.44	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	0.44		0.44	
Increase (decrease) through other changes, net defined benefit liability (assets)	-0.48	0.87	-0.48	0.87
Total increase (decrease) in net defined benefit liability (assets)	-0.77	1.02	-0.77	1.02
Net defined benefit liability (assets) at end of period	0.25	1.02	0.25	1.02

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits [TextBlock]	Textual information (26) [See below]	Refer: "Disclosure of significant accounting policies [Text Block]"
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (26)

Disclosure of employee benefits [Text Block]

29. Employee benefits

Defined contribution plan : Provident fund

During the year, the Company has recognised INR 0.97 million (31 March 2021: INR 0.28 million) as contribution to Employee Provident Fund and Employee State Insurance in the Statement of Profit and Loss.

Defined benefit plans - Gratuity

The Company provides for gratuity for employees as per the Payment of Gratuity Act, 1972. Each employee rendering continuous service of 5 years or more is entitled to receive gratuity amount equal to 15/26 of the monthly emoluments for every completed year of service subject to maximum of INR 2 million at the time of separation from the Company. The scheme is unfunded.

The following tables summarise the components of net benefit expense recognised in the statement of profit or loss and the funded status and amounts recognised in the balance sheet for the respective plans:

Changes in the present value of the defined benefit obligation (unfunded gratuity) is, as follows:

	As at	As at
	31-Mar-22	31-Mar-21
Defined benefit obligations as at the beginning of the year	1.02	-
Current service cost	0.08	0.15
Interest expense	0.07	-
Remeasurement (gain) - OCI	-0.44	-
Benefits paid	-0.48	-
Transferred in during the year*	-	0.87
Defined benefit obligations as at the end of the year	0.25	1.02
Current	0	0
Non-current	0.25	1.02
	0.25	1.02

*During the previous year employees have been transferred from OYO Hotels and Homes Private Limited (Holding Company) and Oravel Stays Private Limited (Ultimate Holding Company), therefore gratuity provision related to those employees also transferred in during the previous financial year.

Amount recognised in Statement of Profit and Loss:

For the	For the
year	year
ended	ended
31-Mar-22	31-Mar-21

Current service cost	0.08	0.15
Net interest expense	0.07	-
	0.15	0.15
Amount recognised in Other Comprehensive Income:		
	For the year ended	For the year ended
	31-Mar-22	31-Mar-21
Remeasurement (gain) of net benefit liability	-0.44	-
	-0.44	-

The principal assumptions used in determining gratuity and leave encashment obligations for the Company's plans are shown below:

	As at	As at
	31-Mar-22	31-Mar-21
Salary Escalation (in %)	10%	10%
Withdrawal rate (in %)	20%	20%
Mortality rate of IALM 2006-08	100% of IALM 2012-14	100% of IALM 2012-14
Retirement age	58 Years	58 Years

Due to its defined benefit plans, the Company is exposed to following significant risk

- a. Change in Discount Rate: A decrease in discount rate will increase plan liability.
- b. Salary Risk: The present value of the defined benefit plan liability is calculated by reference to the future salaries of the plan participants. As such, an increase in the salary of the plan participants will increase the plans liability.
- c. Withdrawal Rate: A decrease in withdrawal rate will increase plan liability.

The impact of sensitivity due to changes in the significant actuarial assumptions on the defined benefit obligations is as follows:

	As at	As at
	31-Mar-22	31-Mar-21
Discount rate		
- Increase by 0.50%	(0.00)	0.98
- Decrease by 0.50%	0.00	-1.06
Salary escalation rate		
- Increase by 1%	0.01	1.09

- Decrease by 1%	(0.01)	-0.95
Attrition rate		
- Increase by 5%	(0.05)	0.81
- Decrease by 5%	0.06	-1.29

The sensitivity analyses above have been determined based on a method that extrapolates the impact on defined benefit obligation as a result of reasonable changes in key assumptions occurring at the end of the reporting period.

The following payments are expected contributions to the defined benefit plan in future years:

	As at 31-Mar-22	As at 31-Mar-21
Year 1	0	0
Year 2	0.02	0
Year 3	0.13	0.02
Year 4	0.08	0.18
Year 5	0.04	0.19
After 5th Year	0.03	1.32
	0.3	1.72

[612800] Notes - Borrowing costs

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[700100] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

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

Key managerial personnels and directors [Axis]	1	2	3
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	Rakesh Kumar	Anuj Tejpal	Anurag Pareek
Director identification number of key managerial personnel or director	03450221	07505290	09415942
Permanent account number of key managerial personnel or director	AEWPK9198K	AHYPT9011F	AKTPP5761C
Date of birth of key managerial personnel or director	23/12/1979	09/12/1988	23/05/1985
Designation of key managerial personnel or director	Director	Director	Director
Qualification of key managerial personnel or director	Chartered Accountant	M. Tech Indian Institute of Technology (BHU) Varanasi	Post Graduate
Shares held by key managerial personnel or director	[shares] 1	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	0	0	0
Perquisites key managerial personnel or director	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	0
Sitting fees key managerial personnel or director	0	0	0
Stock option key managerial personnel or director	0	0	0
Sweat equity key managerial personnel or director	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0
Other commission key managerial personnel or director	0	0	0
Other compensation key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

[612200] Notes - Leases**Disclosure of finance lease and operating lease by lessee [Table] ..(1)**

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

Maturity [Axis]	Not later than one year [Member]	
	31/03/2022	31/03/2021
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease and operating lease by lessee [Line items]		
Minimum finance lease payments payable	0	0

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases [TextBlock]	Textual information (27) [See below]	
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (27)

Disclosure of leases [Text Block]

31. Leases

The Company has entered into operating leases on office buildings, with lease terms of 3 years to 9 years.

For IND AS 116, the Company has assessed whether the contract is, or contains, the lease. The Company has elected not to apply the requirements of IND AS 116 to leases for which the underlying asset is of low value on a lease-by-lease basis and the leases with less than 12 months of lease term on the date of initial application. The Company has used a single discount rate to a portfolio of leases with similar characteristics. The Company has applied its incremental borrowing rate for lease liabilities recognised in the balance sheet at the date of initial application. The weighted average of incremental borrowing rate applied to lease liabilities is 12.61%.

The Company recognised a lease liability measured at the present value of the remaining lease payments as at March 31, 2022. A right-of-use asset of INR 111.38 Million (31 March 2022: INR 171.39 Million) and a corresponding lease liability of INR 733.24 Million (31 March 2021: INR 823.23 Million) has been recognised. On application of Ind AS 116, the nature of expenses has changed from lease rent in previous periods to depreciation cost for the right-of-use asset, and finance cost for interest accrued on lease liability.

Amount recognised in Balance sheet

Particulars	31 March 2022	31 March 2021
Right-of-use asset		
Building	111.38	171.39
Total	111.38	171.39

Details of finance lease payable is as follows;

	As at 31 March 2022		As at 31 March 2021	
	Minimum lease payment	Present value of minimum lease payment	Minimum lease payment	Present value of minimum lease payment
Not later than one year	722.91	649.74	808.48	686.06
Later than one year but not later than five years	100.64	83.5	180.36	137.17
Total minimum lease payment	823.55	733.24	988.84	823.23
Less: amount representing interest	90.31	-	165.61	
Present value of minimum lease payment payable	733.24	733.24	823.23	823.23

Included in balance sheet as follows;

-Long term maturities of finance lease obligation	83.5	137.17
-Current maturities of finance lease obligation	649.74	686.06

Amount recognised in profit and loss account

Particulars	31-Mar-22	31-Mar-21
Depreciation charge on right-of-use assets (refer note 24)	60.01	68.89
Interest expense (refer note 25)	59.72	88.26
Impairment loss on lease modification (refer note 26 & 37)	-	57.69
Total	119.73	214.84

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	2.7	6.63
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	Other operational income	Other operational income
Miscellaneous other operating revenues	2.7	6.63

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	0.14	0
Revenue from sale of services	212.84	206.15
Other operating revenues	2.7	6.63
Other operating revenues	2.7	6.63
Total revenue from operations other than finance company	215.68	212.78
Total revenue from operations	215.68	212.78
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	2.7	6.63
Total other operating revenues	2.7	6.63
Total other operating revenues	2.7	6.63
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	2.7	6.63
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on non-current investments [Abstract]		
Interest on fixed deposits, non-current investments	0.06	0.07
Interest on other non-current investments	(A) 3.69	(B) 3.85
Total interest income on non-current investments	3.75	3.92
Total interest income	3.75	3.92
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Interest on income tax refund	3.01	0
Miscellaneous other non-operating income	64.44	1.7
Total other non-operating income	67.45	1.7
Total other income	71.2	5.62
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	(C) 61.68	(D) 89.64
Total interest expense	61.68	89.64
Total finance costs	61.68	89.64
Employee benefit expense [Abstract]		
Salaries and wages	15.62	10.53
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	0.98	0.28
Total contribution to provident and other funds	0.98	0.28
Employee share based payment [Abstract]		
Employee share based payment- Equity settled	4.01	3.77
Total employee share based payment	4.01	3.77
Gratuity	0.15	0.15
Staff welfare expense	0.14	1.61
Total employee benefit expense	20.9	16.34
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	(E) 76.08	(F) 103.22
Amortisation expense	0.11	0.11
Total depreciation, depletion and amortisation expense	76.19	103.33
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	(G) 16.85	(H) 4.27
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0.07	0.03
Rates and taxes excluding taxes on income [Abstract]		

Other cess taxes	3.37	3.85
Total rates and taxes excluding taxes on income	3.37	3.85
Electricity expenses	(I) 19.45	(J) 19.87
Information technology expenses	(K) 10.9	(L) 21.96
Travelling conveyance	0.93	0.35
Legal professional charges	1.48	4.51
Directors sitting fees	0	0
Advertising promotional expenses	3.61	2.66
Commission paid other selling agents	(M) 5.56	(N) 6.38
Cost repairs maintenance other assets	(O) 1.81	(P) 0.77
Cost royalty	6.45	6.87
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	(Q) 0	(R) 1.48
Payments to auditor [Abstract]		
Payment for audit services	1	1.5
Payment for reimbursement of expenses	0.05	0
Total payments to auditor	1.05	1.5
CSR expenditure	0	0
Miscellaneous expenses	(S) 58.45	(T) 254.09
Total other expenses	(U) 129.98	(V) 328.59

Footnotes

(A)		
Particulars		2021-22
Interest income on security deposits		3.69
(B)		
Particulars		2020-21
Interest income on security deposits		3.85
(C)		
Particulars		2021-22
Interest on lease liabilities		59.72
Interest on related parties		0.28
Interest others		1.48
Bank Charges		0.2
(D)		
Particulars		2020-21
Interest on lease liabilities		88.26
Interest on related parties		0
Interest others		1.29
Bank Charges		0.09
(E)		
Particulars		2021-22
Amortisation of right to use		60.01
Depreciation of property, plant and equipment		16.07
(F)		
Particulars		2020-21
Amortisation of right to use		68.89
Depreciation of property, plant and equipment		34.33
(G)		
Particulars	2021-22	
Lease rentals	16.85	
(H)		
Particulars	2020-21	
Lease rentals	4.27	
(I)		
Particulars		2021-22
Electricity and power cost		19.45
(J)		
Particulars		2020-21
Electricity and power cost		19.87
(K)		
Particulars		2021-22
Information technology expenses		0.04
Internet expenses		10.86
(L)		
Particulars		2020-21
Information technology expenses		0.09
Internet expenses		21.87
(M)		
Particulars		2021-22
Commission and brokerage		5.56
(N)		
Particulars		2020-21
Commission and brokerage		6.38
(O)		
Particulars		2021-22
Repair & maintenance Computers-others		1.81
(P)		

Particulars	2020-21
Repair & maintenance Computers-others	0.77
(Q)	
Particulars	2021-22
Loss on sale of property, plant and equipment, net	0
(R)	
Particulars	2020-21
Loss on sale of property, plant and equipment, net	1.48
(S)	
Particulars	2021-22
Provision for expected credit loss	1.86
Provision for doubtful advances	0
Gain on lease modifications	0
Bad debts/advances write off	0.19
Miscellaneous expenses	0.02
Office expenses	4.02
Service Charges	10.94
Management Support Services	0
Common area maintenance	15.96
Housekeeping charges	15.43
Food expense	0.63
Property consumables	4.93
Other direct expenses	4.47
(T)	
Particulars	2020-21
Provision for expected credit loss	0
Provision for doubtful advances	5.69
Gain on lease modifications	57.69
Bad debts/advances write off	3.69
Miscellaneous expenses	0.37
Office expenses	0.93
Service Charges	28.94
Management Support Services	78.79
Common area maintenance	33.08
Housekeeping charges	30.1
Food expense	0.4
Property consumables	8.8
Other direct expenses	5.61
(U)	
Particulars	2021-22
Operating expenses	88.58
Other expenses	41.4
(V)	
Particulars	2020-21
Operating expenses	124
Other expenses	204.59

[613200] Notes - Cash flow statement

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	5.44	16.78	39.53
Cash and cash equivalents	5.44	16.78	
Income taxes paid (refund), classified as operating activities	-8.05	12.31	
Total income taxes paid (refund)	-8.05	12.31	

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]	Textual information (28) [See below]	
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Exceptional items before tax	0	20.85
Total exceptional items	0	20.85
Details of nature of exceptional items	Textual information (29) [See below]	Textual information (30) [See below]
Domestic sale manufactured goods	0.14	0
Total domestic turnover goods, gross	0.14	0
Total revenue from sale of products	0.14	0
Domestic revenue services	212.84	206.15
Total revenue from sale of services	212.84	206.15
Gross value of transaction with related parties	109.59	231.91
Bad debts of related parties	0	0

Textual information (28)

Additional information on profit and loss account explanatory [Text Block]

20. Revenue from Contract with Customers

	For the year ended	For the year ended
	31-Mar-22	31-Mar-21
Rental income*	212.84	206.15
Sale of food and beverages	0.14	-
Other operational income	2.7	6.63
Total	215.68	212.78
Timing of revenue recognition		
Services transferred over time	0.7	1.44
Services transferred at a point in time	214.98	211.34
	215.68	212.78

*includes rental income amounting INR 17.81 million (31 March 2021: INR 54.72 million) from related parties (refer note 33)

20.1 Contract balances

	As at	As at
	31-Mar-22	31-Mar-21
Trade receivables	17.92	18.88
Contract liabilities	23.63	19.22

Contract assets are recognised when there is excess of revenue earned over billings on contracts with customers. Unbilled receivables are classified as contract assets (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.

Contract liabilities are recognised when there is excess of invoicing over revenue earned on contracts with customers. Deferred revenue are classified as contract liabilities where invoicing was made in advance or the advance received from the customers while performance of services is pending. Right of return assets and refund liabilities are not present in contracts with customers.

21. Other income

	For the year ended	For the year ended
	31-Mar-22	31-Mar-21
Interest income on security deposits	3.69	3.85
Interest income on fixed deposit	0.06	0.07

Interest income on income tax refund	3.01	-
Management fee (refer note 33)	3.83	0.95
Gain on modification/disposal of lease liability*	60.61	-
Miscellaneous income	-	0.75
	71.2	5.62

*Gain on reversal of lease liabilities recognised on purge properties during the F.Y 2021-22.

22. Operating expenses

	For the year ended	For the year ended
	31-Mar-22	31-Mar-21
Lease rentals	16.85	4.27
Common area maintenance	15.96	33.08
Housekeeping charges	15.43	30.1
Electricity and water charges	19.45	19.87
Food expense	0.63	0.4
Property consumables	4.93	8.8
Internet expenses	10.86	21.87
Other direct expenses	4.47	5.61
	88.58	124

(This space has been intentionally left blank)

23. Employee benefits expense

	For the year ended	For the year ended
	31-Mar-22	31-Mar-21
Salaries, wages and bonus	15.62	10.53
Contribution to provident and other fund	0.98	0.28
Gratuity expense (refer note 29)	0.15	0.15
Staff welfare expenses	0.14	1.61
Share based employee benefit expense (refer note 33 and 40)	4.01	3.77
	20.9	16.34

24. Depreciation and amortization expense

For the year ended	For the year ended
31-Mar-22	31-Mar-21

Depreciation of property, plant and equipment (refer note 3)	16.07	34.33
Depreciation of Right to use assets (refer note 4A)	60.01	68.89
Amortization of intangible assets (refer note 4B)	0.11	0.11
	76.19	103.33

25. Finance cost

	For the year ended	For the year ended
	31-Mar-22	31-Mar-21
Interest on lease liabilities (refer note 31)	59.72	88.26
Interest on loan from related parties (refer note 33)	0.28	-
Interest others	1.48	1.29
Bank charges	0.2	0.09
	61.68	89.64

26. Other expenses

	For the year ended	For the year ended
	31-Mar-22	31-Mar-21
Management Support Services (refer note 33)	-	78.79
Service Charges (refer note 33)	10.94	28.94
Royalty expense (refer note 33)	6.45	6.87
Legal and professional fees	1.48	4.51
Commission and brokerage	5.56	6.38
Advertising and sales promotion	3.61	2.66
Office expenses	4.02	0.93
Insurance expenses	0.07	0.03
Repairs and maintenance		
- Computer and others	1.81	0.77
Rates and taxes	3.37	3.85
Travelling and conveyance	0.93	0.35
Information technology expenses	0.04	0.09
Loss on sale of property, plant and equipment, net	-	1.48
Provision for expected credit loss (refer note 8)	1.86	-
Provision for doubtful advances	-	5.69
Impairment / loss on lease modifications*	-	57.69

Advances write off	0.19	3.69
Payment to auditors (refer detail below)	1.05	1.5
Miscellaneous expenses	0.02	0.37
	41.4	204.59

Payments to auditors

As auditor

- Audit fee	1	1.5
- Reimbursement of expenses	0.05	-
	1.05	1.5

*net of Impairment of ROU Asset of INR 68.15 million and adjustment on lease liability related to purge properties of INR 10.48 million

27. Exceptional items

	For the year ended	For the year ended
	31-Mar-22	31-Mar-21
Exceptional Items (refer note 37)	-	-20.85
	-	-20.85

28. Other Comprehensive Income

	For the year ended	For the year ended
	31-Mar-22	31-Mar-21
Component of retained earnings		
Items that will not be reclassified to profit or loss		
Remeasurement of defined benefit liability/ (assets)	0.44	-
	0.44	-

Textual information (29)

Details of nature of exceptional items

37. Exceptional items Estimation of uncertainties related to global health pandemic on COVID 19 The spread of the new coronavirus has caused an unprecedented health and economic crisis across the world. In the beginning of year 2020, governments globally implemented some form of lockdowns, and placed various restrictions for businesses relating to operations of the office spaces. These restrictions and requirements of social distancing have impacted various types of businesses worldwide including company's business. The company has responded to the crisis with agility and has taken several strategic and decisive actions including cost reduction and restructuring initiatives. Based on current progress, the management does not foresee any stress on the company's liquidity, as it has unconditional support letter from one of its ultimate holding Company i.e. Oravel Stays Limited to meet all its present and future obligation in the event of any shortage of funds and such support shall be valid for a period for at least 12 months from the date of these Financial Statements. The company's management has also assessed the potential impact of COVID-19 on the carrying value of property, plant & equipment, intangible assets, trade receivables and other current assets appearing in the financial statements of the company as on March 31, 2022 and March 31, 2021. Based on current indicators of future economic conditions, The management does not anticipate any further significant adjustment in carrying values of assets and liabilities in these financial statements. However, these evaluations are based on scenario based analysis carried out by the management and internal and external information available up to the date of approval of these results. The impact of COVID 19 may differ from that estimated as at the date of approval of these financial statements. The company will continue to monitor any future changes to the business and financial statements due to COVID-19. For the year ended For the year ended 31-Mar-22 31-Mar-21 Impairment of property, plant and equipment, including CWIP (refer note 3)* - 51.84 Gain on sale of property, plant and equipment related to purged properties - -5.08 Provision against security deposits * - 35.78 Impairment of ROU Asset (refer note 4A and 26)** - 45.83 Adjustment on lease liability related to purge properties (refer note 14 and 26)*** - -149.21 - -20.85 *Impairment of property plant and equipment's including CWIP, and provision against security deposits, business advance and prepaid expense are recorded in relation to properties whereby termination notices have been issued to property owners on account of COVID-19 post the financial year end and measured basis on management expectation on realisable value of these assets in future on final settlement with property owners. **The Company has impaired written down value of ROU assets on all properties whereby termination notices have been issued to property owners on account of COVID 19 during the year and subsequent to balance sheet date. ***The Company has adjusted lease liability from original lease period for lessor to lock in period for lessee as per agreement. The Company has also reversed the entire lease liability wherever the settlement is done with property owner subsequent to the the balance sheet date and recorded provision for settled amount (net off security deposit).

Textual information (30)

Details of nature of exceptional items

37. Exceptional items Estimation of uncertainties related to global health pandemic on COVID 19 The spread of the new coronavirus has caused an unprecedented health and economic crisis across the world. In the beginning of year 2020, governments globally implemented some form of lockdowns, and placed various restrictions for businesses relating to operations of the office spaces. These restrictions and requirements of social distancing have impacted various types of businesses worldwide including company's business. The company has responded to the crisis with agility and has taken several strategic and decisive actions including cost reduction and restructuring initiatives. Based on current progress, the management does not foresee any stress on the company's liquidity, as it has unconditional support letter from one of its ultimate holding Company i.e. Oravel Stays Limited to meet all its present and future obligation in the event of any shortage of funds and such support shall be valid for a period for at least 12 months from the date of these Financial Statements. The company's management has also assessed the potential impact of COVID-19 on the carrying value of property, plant & equipment, intangible assets, trade receivables and other current assets appearing in the financial statements of the company as on March 31, 2022 and March 31, 2021. Based on current indicators of future economic conditions, The management does not anticipate any further significant adjustment in carrying values of assets and liabilities in these financial statements. However, these evaluations are based on scenario based analysis carried out by the management and internal and external information available up to the date of approval of these results. The impact of COVID 19 may differ from that estimated as at the date of approval of these financial statements. The company will continue to monitor any future changes to the business and financial statements due to COVID-19. For the year ended For the year ended 31-Mar-22 31-Mar-21 Impairment of property, plant and equipment, including CWIP (refer note 3)* - 51.84 Gain on sale of property, plant and equipment related to purged properties - -5.08 Provision against security deposits * - 35.78 Impairment of ROU Asset (refer note 4A and 26)** - 45.83 Adjustment on lease liability related to purge properties (refer note 14 and 26)*** - -149.21 - -20.85 *Impairment of property plant and equipment's including CWIP, and provision against security deposits, business advance and prepaid expense are recorded in relation to properties whereby termination notices have been issued to property owners on account of COVID-19 post the financial year end and measured basis on management expectation on realisable value of these assets in future on final settlement with property owners. **The Company has impaired written down value of ROU assets on all properties whereby termination notices have been issued to property owners on account of COVID 19 during the year and subsequent to balance sheet date. ***The Company has adjusted lease liability from original lease period for lessor to lock in period for lessee as per agreement. The Company has also reversed the entire lease liability wherever the settlement is done with property owner subsequent to the the balance sheet date and recorded provision for settled amount (net off security deposit).

[611200] Notes - Fair value measurement

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement [TextBlock]	Textual information (31) [See below]	
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

Textual information (31)

Disclosure of fair value measurement [Text Block]

34. Fair values

The carrying value and fair value of financial instruments by categories as at 31 March 2022:

	Amortised cost	Financial assets/liabilities at FVTPL	Total carrying value	Total fair value
Assets				
Cash and cash equivalents (refer note 9)	5.44	-	5.44	5.44
Trade receivables (refer note 8)	17.92	-	17.92	17.92
Other financial assets (refer note 5 and 10)	198.93	-	198.93	198.93
	222.31	-	222.31	222.31
Liabilities				
Borrowings (refer note 14A)	20.26	-	20.26	20.26
Trade payable (refer note 17)	681.33	-	681.33	681.33
Lease liabilities (refer note 14)	733.24	-	733.24	733.24
Other financial liabilities (refer note 16 and 18)	461.8	-	461.8	461.8
	1,896.63	-	1,896.63	1,896.63

The carrying value and fair value of financial instruments by categories as at 31 March 2021:

	Amortised cost	Financial assets/liabilities at FVTPL	Total carrying value	Total fair value
Assets				
Cash and cash equivalents (refer note 9)	16.78	-	16.78	16.78
Trade receivables (refer note 8)	18.88	-	18.88	18.88
Other financial assets (refer note 5 and 10)	209.51	-	209.51	209.51
	245.17	-	245.17	245.17
Liabilities				
Trade payable (refer note 17)	665.61	-	665.61	665.61
Lease liabilities (refer note 14)	823.23	-	823.23	823.23
Other financial liabilities (refer note 16 and 18)	521.26	-	521.26	521.26
	2,010.10	-	2,010.10	2,010.10

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

(i) The carrying value of cash and cash equivalents, bank deposits, trade receivables (net of allowance), trade payables, other financial assets and other financial liabilities measured at amortized cost approximate their fair value, due to their short term nature.

(ii) Fair value of quoted mutual funds is based on quoted market price as at the reporting date

(iii) The fair values of the Group's interest-bearing borrowings and loans are determined by using DCF method using discount rate that reflects the issuer's borrowing rate as at the end of the reporting period.

[613300] Notes - Operating segments

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of entity's operating segments [TextBlock]	Textual information (32) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (32)

Disclosure of entity's operating segments [Text Block]

35. Segment Reporting

Ind AS 108 establishes standards for the way that companies report information about operating segments and related disclosures about products and services and major customers. The Company's operations pre-dominantly relate to providing of furnished/semi-furnished office space on rent. The Chief Operating Decision Maker (CODM) evaluates the Company's performance and allocates resources based on analysis of various performance indicators pertaining to business as a single segment. Accordingly, the amounts appearing in the financial statements relate to the Company's single business segment. Further, as the Company does not operate in more than one geographical segment hence the relevant disclosures as per Ind AS 108 are not applicable to the Company.

[610700] Notes - Business combinations

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]****..(1)**

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

Categories of related parties [Axis]	Parent [Member]		Key management personnel of entity or parent [Member]	
Related party [Axis]	2		9	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	OYO Hotel and Homes Private Limited	OYO Hotel and Homes Private Limited	Mr. Raj Kumar Subhikhi	Mr. Raj Kumar Subhikhi
Description of nature of transactions with related party	Refer:"Disclosure of related party [Text Block]"	Refer:"Disclosure of related party [Text Block]"	Refer:"Disclosure of related party [Text Block]"	Refer:"Disclosure of related party [Text Block]"
Description of nature of related party relationship	Holding company	Holding company	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Services received related party transactions	0	(A) 69.33		
Revenue from rendering of services related party transactions	(B) 10.94	(C) 28.94		
Leases as lessor related party transactions	17.8	51.04		
Other related party transactions expense	(D) 40.33	(E) 49.9		
Other related party transactions income	0			
Other related party transactions contribution received	(F) 20	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(G) 938.64	(H) 947.95	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Management Support Services (Salary Cross Charge)

(B) Capex Service Charge

(C) Capex Service Charge

(D)

Particulars	2021-22
Interest expenses	0.28
Payment made by us on behalf of group companies	40.05

(E)

Expenses incurred by us on behalf of group companies: 6.59, Payment made by group companies on behalf of us: 43.32

(F)

Particulars	2021-22
Loan taken	20

(G)

Borrowings: 20.26, Trade payables: 520.82, Other payables: 397.57

(H) Trade payables: 513.82, Other payables: 434.13

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]			
	10		11	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Ansar Ahmad	Mr. Ansar Ahmad	Mr. Rakesh Kumar	Mr. Rakesh Kumar
Description of nature of transactions with related party	Refer: "Disclosure of related party [Text Block]"	Refer: "Disclosure of related party [Text Block]"	Refer: "Disclosure of related party [Text Block]"	Refer: "Disclosure of related party [Text Block]"
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(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]	12		13	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Vipin Kapooria	Mr. Vipin Kapooria	Mr. Anuj Tejpal	Mr. Anuj Tejpal
Description of nature of transactions with related party	Refer:"Disclosure of related party [Text Block]"	Refer:"Disclosure of related party [Text Block]"	Refer:"Disclosure of related party [Text Block]"	Refer:"Disclosure of related party [Text Block]"
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]		Other related parties [Member]	
	26	27	1	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Anurag Pareek	Upadhyay Sandeep	Oravel Stays Private Limited	Oravel Stays Private Limited
Description of nature of transactions with related party	Refer:"Disclosure of related party [Text Block]"	Refer:"Disclosure of related party [Text Block]"	Refer:"Disclosure of related party [Text Block]"	Refer:"Disclosure of related party [Text Block]"
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Ultimate holding company	Ultimate holding company
Related party transactions [Abstract]				
Services received related party transactions			(A) 0.05	(B) 1.28
Leases as lessor related party transactions			0	0
Other related party transactions expense			(C) 10.62	(D) 10.64
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	31.4	22.66
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Purchases of service

(B)

Management Support Services (Salary Cross Charge)

(C)

Particulars	2021-22
Royalty expenses	6.45
Share based employee benefit expense	4.01
Expenses incurred by us on behalf of group companies	0.03
Expenses incurred by group companies on behalf of us	0.13

(D)

Royalty expenses:6.87

Share based employee benefit expense: 3.77

Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	OYO Kitchen India Private Limited	OYO Kitchen India Private Limited	OYO Apartment Investments LLP	OYO Apartment Investments LLP
Description of nature of transactions with related party	Refer: "Disclosure of related party [Text Block]"	Refer: "Disclosure of related party [Text Block]"	Refer: "Disclosure of related party [Text Block]"	Refer: "Disclosure of related party [Text Block]"
Description of nature of related party relationship	Fellow subsidiary	Fellow subsidiary	Fellow subsidiary	Fellow subsidiary
Related party transactions [Abstract]				
Services received related party transactions				8.19
Leases as lessor related party transactions			0.01	3.35
Other related party transactions expense			0	0.2
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	7.6	8	0	0
Amounts receivable related party transactions	0	0	11.16	11.14
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	OYO OTH Investments I LLP	OYO OTH Investments I LLP	OYO Midmarket Investments LLP	OYO Midmarket Investments LLP
Description of nature of transactions with related party	Refer: "Disclosure of related party [Text Block]"	Refer: "Disclosure of related party [Text Block]"	Refer: "Disclosure of related party [Text Block]"	Refer: "Disclosure of related party [Text Block]"
Description of nature of related party relationship	Fellow subsidiary	Fellow subsidiary	Fellow subsidiary	Fellow subsidiary
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	7		8	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Guerrilla Solutions Private Limited	Guerrilla Solutions Private Limited	Mountainia Developers and Hospitality Private Limited	Mountainia Developers and Hospitality Private Limited
Description of nature of transactions with related party	Refer: "Disclosure of related party [Text Block]"	Refer: "Disclosure of related party [Text Block]"	Refer: "Disclosure of related party [Text Block]"	Refer: "Disclosure of related party [Text Block]"
Description of nature of related party relationship	Fellow subsidiary	Fellow subsidiary	Other related parties*	Other related parties*
Related party transactions [Abstract]				
Purchases of property and other assets, related party transactions	0	0		
Leases as lessor related party transactions			0	0.33
Other related party transactions expense	0.44			
Other related party transactions income	25.9	(A) 7.3		
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	3.02	28.48	0	0
Amounts receivable related party transactions	0	0	0.35	0.35
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Management fee income (Cross Charge)

Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	14	15	16	17
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	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	OYO Rooms Hospitality Sdn Bhd	OYO Hotels Inc USA	PT. OYO Rooms (Indonesia)	OYO Technology and Hospitality (UK) Limited
Description of nature of transactions with related party	Refer:"Disclosure of related party [Text Block]"	Refer:"Disclosure of related party [Text Block]"	Refer:"Disclosure of related party [Text Block]"	Refer:"Disclosure of related party [Text Block]"
Description of nature of related party relationship	Fellow subsidiary	Fellow subsidiary	Fellow subsidiary	Fellow subsidiary
Related party transactions [Abstract]				
Other related party transactions income	3.18	0.09	0.08	0.05
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	3.18	0.09	0.08	0.05
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	18	19	20	21
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	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	OYO Hospitality & Information Technology (Shenzhen) Co Limited	OYO Technology & Hospitality Philippines Inc	OYO Oravel Technology Co	OYO Technology & Hospitality FZ LLC
Description of nature of transactions with related party	Refer:"Disclosure of related party [Text Block]"	Refer:"Disclosure of related party [Text Block]"	Refer:"Disclosure of related party [Text Block]"	Refer:"Disclosure of related party [Text Block]"
Description of nature of related party relationship	Fellow subsidiary	Fellow subsidiary	Fellow subsidiary	Fellow subsidiary
Related party transactions [Abstract]				
Other related party transactions income	0.04	0.01	0.01	
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0.04	0.01	0.01	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(10)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	22	23	24	25
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	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	OYO Vacation Homes Rental LLC	OYO Technology and Hospitality (Thailand) Limited	OYO Technology & Hospitality SL Spain	OYO Technology & Hospitality (Vietnam) LLC
Description of nature of transactions with related party	Refer:"Disclosure of related party [TextBlock]"	Refer:"Disclosure of related party [TextBlock]"	Refer:"Disclosure of related party [TextBlock]"	Refer:"Disclosure of related party [TextBlock]"
Description of nature of related party relationship	Fellow subsidiary	Fellow subsidiary	Fellow subsidiary	Fellow subsidiary
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of related party [TextBlock]	Textual information (33) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

Textual information (33)

Disclosure of related party [Text Block]

33. Related party transactions

a) Names of related parties and related party relationship

(with whom transactions have taken place during the year)

Ultimate holding company	Oravel Stays Limited
Holding company	OYO Hotel and Homes Private Limited
Fellow subsidiary	OYO Kitchen India Private Limited
	OYO Apartment Investments LLP
	OYO OTH Investments I LLP
	OYO Midmarket Investments LLP
	Guerrilla Infra Solutions Private Limited
	OYO Rooms Hospitality Sdn Bhd
	OYO Hotels Inc USA
	PT. OYO Rooms (Indonesia)
	OYO Technology and Hospitality (UK) Limited
	OYO Hospitality & Information Technology (Shenzhen) Co Limited
	OYO Technology & Hospitality Phillipines Inc
	OYO Oravel Technology Co
	OYO Technology & Hospitality FZ LLC
	OYO Vacation Homes Rental LLC
	OYO Technology and Hospitality (Thailand) Limited
	OYO Technology & Hospitality SL Spain
	OYO Technology & Hospitality (Vietnam) LLC
Other related parties*	Mountainia Developers and Hospitality Private Limited
Key Management Personnel	Mr. Raj Kumar Subhikhi (w.e.f 11 June 2019 till 09 July 2020)
	Mr. Ansar Ahmad (w.e.f 11 June 2019 till 09 July 2020)
	Mr. Rakesh Kumar
	Mr. Vipin Kapoor (w.e.f 9 July 2019 till 21 July 2020)
	Mr. Anuj Tejpal (w.e.f 21 July 2020)
	Mr. Rakesh Kumar Prusti (w.e.f 10 July 2020)

Mr. Anurag Pareek (w.e.f 13 December 2021)

Mr. Upadhyay Sandeep (w.e.f 21 December 2021)

*Joint Venture of Oravel Stays Limited

b) Related party transactions:

	Ultimate Holding Company/ Holding company		Fellow subsidiaries	
	For the year ended	For the year ended	For the year ended	For the year ended
	31-Mar-22	31-Mar-21	31-Mar-22	31-Mar-21
Rental income				
OYO Hotels and Homes Private Limited	17.8	51.04	-	-
OYO Apartment Investments LLP	-	-	0.01	3.35
Mountainia Developers and Hospitality Private Limited	-	-	-	-
Management fee income (Cross Charge)				
Guerrilla Infra Solutions Private Limited	-	-	25.9	7.3
OYO Rooms Hospitality Sdn Bhd	-	-	3.18	-
OYO Hotels Inc USA	-	-	0.09	-
PT. OYO Rooms (Indonesia)	-	-	0.08	-
OYO Technology and Hospitality (UK) Limited	-	-	0.05	-
OYO Hospitality & Information Technology (Shenzhen) Co Limited	-	-	0.04	-
OYO Technology & Hospitality Phillipines Inc	-	-	0.01	-
OYO Oravel Technology Co	-	-	0.01	-
OYO Technology & Hospitality FZ LLC	-	-	0	-
OYO Vacation Homes Rental LLC	-	-	0	-
OYO Technology and Hospitality (Thailand) Limited	-	-	0	-
OYO Technology & Hospitality SL Spain	-	-	0	-
OYO Technology & Hospitality (Vietnam) LLC	-	-	0	-
Capex Service Charge				
OYO Hotels and Homes Private Limited	10.94	28.94		
Management support services (Salary cross charge)				
Oravel Stays Limited	-	1.28	-	-
OYO Hotels and Homes Private Limited	-	69.33	-	-

OYO Apartment Investments LLP	-	-	-	8.19
Interest expenses				
OYO Hotels and Homes Private Limited	0.28	-	-	-
Royalty expenses				
Oravel Stays Limited	6.45	6.87		
Share based employee benefit expense				
Oravel Stays Limited	4.01	3.77	-	-
Purchases of service				
Oravel Stays Limited	0.05	-	-	-
Expenses incurred by us on behalf of group companies				
Oravel Stays Limited	0.03	-	-	-
OYO Hotels and Homes Private Limited	-	6.59	-	-
Expenses incurred by group companies on behalf of us				
Oravel Stays Limited	0.13	-	-	-
OYO Apartment Investments LLP	-	-	-	0.2
Loan taken				
OYO Hotels and Homes Private Limited	20	-	-	-
Payment made by group companies on behalf of us				
OYO Hotels and Homes Private Limited	-	43.32	-	-
Guerrilla Infra Solutions Private Limited	0.44	-	-	-
Payment made by us on behalf of group companies				
OYO Hotels and Homes Private Limited	40.05	-	-	-
Payment received by group companies on behalf of us				
OYO Hotels and Homes Private Limited	-	1.41		-
(c) Balance outstanding at the year end				

Particulars	Ultimate Holding Company/ Holding company		Fellow subsidiaries	
	31 March 2022	31 March 2021	31 March 2022	31 March 2021
Trade receivables				
OYO Apartment Investments LLP	-	-	11.16	11.14
Mountainia Developers and Hospitality Private Limited	-	-	-	-

Other receivables

OYO Rooms Hospitality Sdn Bhd	-	-	3.18	-
OYO Hotels Inc USA	-	-	0.09	-
PT. OYO Rooms (Indonesia)	-	-	0.08	-
OYO Technology and Hospitality (UK) Limited	-	-	0.05	-
OYO Hospitality & Information Technology (Shenzhen) Co Limited	-	-	0.04	-
OYO Technology & Hospitality Phillipines Inc	-	-	0.01	-
OYO Oravel Technology Co	-	-	0.01	-
OYO Technology & Hospitality FZ LLC	-	-	0	-
OYO Vacation Homes Rental LLC	-	-	0	-
OYO Technology and Hospitality (Thailand) Limited	-	-	0	-
OYO Technology & Hospitality SL Spain	-	-	0	-
OYO Technology & Hospitality (Vietnam) LLC	-	-	0	-

Borrowings

OYO Hotels and Homes Private Limited	20.26	-	-	-
--------------------------------------	-------	---	---	---

Trade payables

Oravel Stays Limited	31.4	22.66	-	-
OYO Hotels and Homes Private Limited	520.82	513.82	-	-

Other payables

OYO Hotels and Homes Private Limited	397.57	434.13		
OYO Kitchen India Private Limited	-	-	7.6	8
Guerrilla Infra Solutions Private Limited	-	-	3.02	28.48

b) Related party transactions:

	Other related parties		Total	
	For the year ended	For the year ended	For the year ended	For the year ended
	31-Mar-22	31-Mar-21	31-Mar-22	31-Mar-21
Rental income				
OYO Hotels and Homes Private Limited	-	-	17.8	51.04
OYO Apartment Investments LLP	-	-	0.01	3.35
Mountainia Developers and Hospitality Private Limited	-	0.33	-	0.33

Management fee income (Cross Charge)

Guerrilla Infra Solutions Private Limited	-	-	25.9	7.3
OYO Rooms Hospitality Sdn Bhd	-	-	3.18	-
OYO Hotels Inc USA	-	-	0.09	-
PT. OYO Rooms (Indonesia)	-	-	0.08	-
OYO Technology and Hospitality (UK) Limited	-	-	0.05	-
OYO Hospitality & Information Technology (Shenzhen) Co Limited	-	-	0.04	-
OYO Technology & Hospitality Phillipines Inc	-	-	0.01	-
OYO Oravel Technology Co	-	-	0.01	-
OYO Technology & Hospitality FZ LLC	-	-	0	-
OYO Vacation Homes Rental LLC	-	-	0	-
OYO Technology and Hospitality (Thailand) Limited	-	-	0	-
OYO Technology & Hospitality SL Spain	-	-	0	-
OYO Technology & Hospitality (Vietnam) LLC	-	-	0	-

Capex Service Charge

OYO Hotels and Homes Private Limited			10.94	28.94
--------------------------------------	--	--	-------	-------

Management support services (Salary cross charge)

Oravel Stays Limited	-	-	-	1.28
OYO Hotels and Homes Private Limited	-	-	-	69.33
OYO Apartment Investments LLP	-	-	-	8.19

Interest expenses

OYO Hotels and Homes Private Limited	-	-	0.28	-
--------------------------------------	---	---	------	---

Royalty expenses

Oravel Stays Limited			6.45	6.87
----------------------	--	--	------	------

Share based employee benefit expense

Oravel Stays Limited	-	-	4.01	3.77
----------------------	---	---	------	------

Purchases of service

Oravel Stays Limited	-	-	0.05	-
----------------------	---	---	------	---

Expenses incurred by us on behalf of group companies

Oravel Stays Limited	-	-	0.03	-
OYO Hotels and Homes Private Limited		-	-	6.59

Expenses incurred by group companies on behalf of us

Oravel Stays Limited	-	-	0.13	-
OYO Apartment Investments LLP		-	-	0.2
Loan taken				
OYO Hotels and Homes Private Limited	-	-		-
Payment made by group companies on behalf of us				
OYO Hotels and Homes Private Limited	-	-	-	43.32
Guerrilla Infra Solutions Private Limited	-	-	0.44	-
Payment made by us on behalf of group companies				
OYO Hotels and Homes Private Limited	-	-	40.05	-
Payment received by group companies on behalf of us				
OYO Hotels and Homes Private Limited	-	-	-	1.41
(c) Balance outstanding at the year end				
Particulars	Other related parties		Total	
	31 March 2022	31 March 2021	31 March 2022	31 March 2021
Trade receivables				
OYO Apartment Investments LLP	-	-	11.16	11.14
Mountainia Developers and Hospitality Private Limited	0.35	0.35	0.35	0.35
Other receivables				
OYO Rooms Hospitality Sdn Bhd	-	-	3.18	-
OYO Hotels Inc USA	-	-	0.09	-
PT. OYO Rooms (Indonesia)	-	-	0.08	-
OYO Technology and Hospitality (UK) Limited	-	-	0.05	-
OYO Hospitality & Information Technology (Shenzhen) Co Limited	-	-	0.04	-
OYO Technology & Hospitality Phillipines Inc	-	-	0.01	-
OYO Oravel Technology Co	-	-	0.01	-
OYO Technology & Hospitality FZ LLC	-	-	0	-
OYO Vacation Homes Rental LLC	-	-	0	-
OYO Technology and Hospitality (Thailand) Limited	-	-	0	-
OYO Technology & Hospitality SL Spain	-	-	0	-
OYO Technology & Hospitality (Vietnam) LLC	-	-	0	-
Borrowings				

OYO Hotels and Homes Private Limited	-	-	20.26	-
Trade payables				
Oravel Stays Limited	-	-	31.4	22.66
OYO Hotels and Homes Private Limited	-	-	520.82	513.82
Other payables				
OYO Hotels and Homes Private Limited		-	397.57	434.13
OYO Kitchen India Private Limited	-	-	7.6	8
Guerrilla Infra Solutions Private Limited	-	-	3.02	28.48
Terms and conditions				

(i) Goods and services were sold to the related parties during the year based on the price lists in force / other appropriate basis, as applicable, and terms that would be available to third parties. Management fees were charged by holding company on cost basis.

(ii) All other transactions were made on normal commercial terms and conditions and at market rates.

(iii) All outstanding balances are unsecured and settled in cash, which are settled on receipt or provision of service by the parties.

[611700] Notes - Other provisions, contingent liabilities and contingent assets

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

[700200] Notes - Corporate social responsibility

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

	01/04/2021 to 31/03/2022
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No

[610500] Notes - Events after reporting period

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

[613000] Notes - Earnings per share

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share [TextBlock]	Textual information (34) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -1.87	[INR/shares] -298.65
Total basic earnings (loss) per share	[INR/shares] -1.87	[INR/shares] -298.65
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -1.87	[INR/shares] -298.65
Total diluted earnings (loss) per share	[INR/shares] -1.87	[INR/shares] -298.65
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	-1.87	-298.65
Profit (loss), attributable to ordinary equity holders of parent entity	-1.87	-298.65
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	-1.87	-298.65
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-1.87	-298.65
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 10,00,000	[shares] 10,00,000

Textual information (34)

Disclosure of earnings per share [Text Block]

28. Earning per share

Basic and Diluted EPS amounts are calculated by dividing the loss for the year attributable to equity holders by the weighted average number of equity shares outstanding during the year.

The following reflects the income and share data used in the basic and diluted EPS computations:

	For the year ended	For the year ended
	31-Mar-22	31-Mar-21
Loss attributable to equity holders of the Company	-1.87	-298.65
Weighted average number of equity shares at the year for the calculation of loss per share	10,00,000	10,00,000
Loss per share		
Basic	-1.87	-298.65
Diluted	-1.87	-298.65

[610900] Notes - First time adoption

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No