

**BUNDL TECHNOLOGIES PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2019 to 31/03/2020

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Name of company	BUNDL TECHNOLOGIES PRIVATE LIMITED	
Corporate identity number	U74110KA2013PTC096530	
Permanent account number of entity	AAFCB7707D	
Address of registered office of company	No.55 Sy No.8-14, Ground Floor, I&J Block, Embassy , Tech Village, Outer Ring Road, Devarbisanahalli , Bengaluru , KARNATAKA , INDIA - 560103	
Type of industry	Commercial and Industrial	
Registration date	26/12/2013	
Category/sub-category of company	Category: Company limited by shares Sub Category: Indian Non-Government Company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	23/12/2020	
Date of start of reporting period	01/04/2019	01/04/2018
Date of end of reporting period	31/03/2020	31/03/2019
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

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

..(1)

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

<b>Types of principal product or services [Axis]</b>	<b>1</b>
	<b>01/04/2019 to 31/03/2020</b>
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9962
Description of product or service category	RETAIL TRADE SERVICES
Turnover of product or service category	25,154
Highest turnover contributing product or service (ITC 8 digit) code	99622290
Description of product or service	Food delivery services
Turnover of highest contributing product or service	25,154

**[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
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	SRIHARSHA	LAKSHMI
Middle name of director		NANDAN REDDY
Last name of director	MAJETY	OBUL
Designation of director	Director	Director
Director identification number of director	06680073	06686145
Date of signing board report	23/12/2020	23/12/2020

**Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Table]**

..(1)

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

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Axis]	1
	<b>01/04/2019 to 31/03/2020</b>
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]	
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [LineItems]	
Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	Textual information (1) [See below]
Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	Textual information (2) [See below]

**Details of material contracts/arrangements/transactions at arm's length basis [Table]**

..(1)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	1	2	3	4
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Scootsy Logistics Private Limited (Wholly owned subsidiary)	Supr Infotech Solutions Private Limited (Wholly owned subsidiary)	Scootsy Logistics Private Limited (Wholly owned subsidiary)	Scootsy Logistics Private Limited (Wholly owned subsidiary)
Nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company	Subsidiary company
Description of nature of material contracts/arrangements/transactions with related party	Ongoing	Ongoing	Ongoing	Ongoing
Duration of material contracts/arrangements/transactions with related party	Textual information (3) [See below]	Duration of all these transactions are for period ending March 31, 2020	NA	NA
Dates of approval of material contracts/arrangements/transactions with related party by board	10/02/2020	10/02/2020	22/11/2018	22/11/2018

**Details of material contracts/arrangements/transactions at arm's length basis [Table]**

..(2)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	5	6	7	8
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Supr Infotech Solutions Private Limited(Wholly owned subsidiary)	Supr Infotech Solutions Private Limited(Wholly owned subsidiary)	Supr Infotech Solutions Private Limited(Wholly owned subsidiary)	Maverix Platforms Private Limited (An associate Company)
Nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company	Associate company
Description of nature of material contracts/arrangements/transactions with related party	Ongoing	Ongoing	Ongoing	Ongoing
Duration of material contracts/arrangements/transactions with related party	one-time corporate arrangements	NA	NA	NA
Dates of approval of material contracts/arrangements/transactions with related party by board	18/07/2018	03/10/2019	03/10/2019	11/03/2020

**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]	Product/service 2 [Member]
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]		
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]		
Name of main product/service	Service Income	Delivery Income
Description of main product/service	Other information service activities n.e.c. (e-commerce platform operator for restaurant services)	Other information service activities n.e.c. (e-commerce platform operator for restaurant services)
NIC code of product/service	63999	63999
Percentage to total turnover of company	59.26%	21.63%

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

	<b>01/04/2019 to 31/03/2020</b>		
Disclosure in board of directors report explanatory [TextBlock]	Textual [See below]	information	(4)
Description of state of companies affair	Textual [See below]	information	(5)
Disclosure relating to amounts if any which is proposed to carry to any reserves	In view of the losses made by the Company, no amount was transferred to the reserves.		
Disclosures relating to amount recommended to be paid as dividend	Textual [See below]	information	(6)
Details regarding energy conservation	Textual [See below]	information	(7)
Details regarding technology absorption	Textual [See below]	information	(8)
Details regarding foreign exchange earnings and outgo	Textual [See below]	information	(9)
Disclosures in director's responsibility statement	Textual [See below]	information	(10)
Details of material changes and commitment occurred during period affecting financial position of company	Textual [See below]	information	(11)
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual [See below]	information	(12)
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual [See below]	information	(13)
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]			
Whether there are contracts/arrangements/transactions not at arm's length basis	No		
Details of contracts/arrangements/transactions not at arm's length basis [LineItems]			
Name of related party			
Nature of related party relationship			
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]			
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes		
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]			
Name of related party			
Nature of related party relationship			
Description of nature of material contracts/arrangements/transactions with related party			
Duration of material contracts/arrangements/transactions with related party			
Dates of approval of material contracts/arrangements/transactions with related party by board			
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual [See below]	information	(14)
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]			
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]			
Name of main product/service			
Description of main product/service			
NIC code of product/service			
Percentage to total turnover of company			
Particulars of holding, subsidiary and associate companies [Abstract]			
Particulars of holding, subsidiary and associate companies [LineItems]			
Name of company	BUNDL TECHNOLOGIES PRIVATE LIMITED		
Details of shareholding pattern of top 10 shareholders [Abstract]			
Details of shareholding pattern of top 10 shareholders [LineItems]			
Name of shareholder			
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	NA		

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	NA
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]	
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [LineItems]	
Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	
Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (15) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (16) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (17) [See below]
Disclosure of change in nature of business [TextBlock]	NA
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (18) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (19) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	The Company has neither accepted nor renewed any deposits during the year under review.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	NA
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	NA
Details of remuneration of director or managerial personnel [Abstract]	
Details of remuneration of director or managerial personnel [Line items]	
Director identification number of director	
Disclosure regarding issue of sweat equity shares [TextBlock]	The Company has not issued any Sweat Equity Shares during the year under review.
Disclosures relating to employee stock option scheme explanatory [TextBlock]	Textual information (20) [See below]
Number of meetings of board	[pure] 7
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	
First name of director	
Middle name of director	
Last name of director	
Designation of director	
Director identification number of director	

Date of signing board report	
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## Textual information (1)

### **Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report**

As described in Note 14(g) to the financial statements, the Company classified the preference shares (including premium) amounting to Rs 14,815 million as at 1 April 2017, Rs 16,300 million as at 31 March 2018 and Rs 87,341 million as at 31 March 2019 as an equity classified instrument, which is not in accordance with Ind AS 32 Financial Instruments: Presentation ("Ind AS 32"). Such preference shares are required to be presented as a financial liability in its entirety given that it contains a buy back right available to the holders. The Company adopted Ind AS during the previous financial year and as required, applied Ind AS 32 from the date of transition to Ind AS i.e., 1 April 2017, which requires the preference shares that contain a buy back right with the holders to be classified as a liability instrument accounted for at fair value. As a result, the classification and measurement of the liability through profit and loss, the gain / loss from such adjustments, related income tax effects as of 1 April 2017, 31 March 2018 and 31 March 2019 respectively and for the years ended 31 March 2018 and 31 March 2019 respectively were misstated. On 27 September 2019 majority of preference shareholders having ability to trigger buyback irrevocably waived of their right. Basis this development and legal advice obtained by the Company as on the date of the waiver, the buyback clause is neither enforceable nor exercisable. Accordingly, on the date of the waiver, the classification of such preference shares changes from a financial liability to equity in accordance with Ind AS 32. In accordance with Ind AS 32, extinguishment of a financial liability and the resulting gain or loss are to be recognized as an equity transaction since this is considered to be a transaction with the shareholders. In the absence of fair valuation of the preference shares and the quantification on account of extinguishment of the liability on the date of waiver as mentioned above, we are unable to comment on the impact on the balance sheet including retained earnings and statement of profit and loss up to 27 September 2019 (date of waiver obtained from the majority preference shareholders) including related income tax effects if any on the financial statements. Further during February 2020, the Company issued Series I preference shares, the terms and conditions do not include any buy back rights to the preference shareholders. Accordingly, all the preference shares issued are classified as equity as at 31 March 2020.

## Textual information (2)

### **Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report**

Considering the Company has updated the shareholder's agreement in Series I, the buyback clause is neither enforceable nor exercisable as on March 31, 2020. Though the qualification pertains to the comparable previous financial year and the partial period of the year till update. As of year end the preference shares are correctly classified as equity.

## Textual information (3)

### **Duration of material contracts/arrangements/transactions with related party**

Duration relates to period ending on March 31, 2020. Same is in the nature of regular reimbursement of personnel costs. Value of the reimbursement is INR 31,100,000 (Rupees Thirty One Millions and Hundred Thousand)

## Textual information (4)

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

#### BOARD'S REPORT

Dear Members,

To,  
The Members of  
Bundl Technologies Private Limited

Your Directors take pleasure in presenting the Seventh Annual Report together with the Audited financial statements and the Auditors' Report on the business and operations of your Company for the financial year ended 31st March 2020.

#### 1. FINANCIAL SUMMARY

The standalone performance as per consolidated financial statements is as under:  
(Amount in Million)

Particulars	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
Net Sales /Income from Business Operations	25,154	11,217
Other Income	2,610	1,703
Total Income	27,764	12,920
Less: Total expenses including Depreciation	65,449	36,376
Profit after depreciation and other expenses	(37,685)	(23,456)
Less: Tax Expenses/Tax Credit	-	-
Net Profit after Tax	(37,685)	(23,456)
Earnings per share (Basic)*	(368,991)	(229,750)
Earnings per Share (Diluted)*	(368,991)	(229,750)

\*(Amount in actual Rupees)

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

Particulars	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
Net Sales /Income from Business Operations	26,960	11,283
Other Income	2,596	1,690
Total Income	29,556	12,973
Less: Total expenses including Depreciation	68,641	36,591
Profit after depreciation and other expenses	(39,204)	(23,636)
Less: Tax Expenses/Tax Credit	-	-

Net Profit after Tax	(39,204)	(23,636)
Earnings per share (Basic)*	(383,864)	(231,513)
Earnings per Share (Diluted)*	(383,864)	(231,513)

\*(Amount in actual Rupees)

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

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

Our Company continues to contribute to the growing on-demand economy that has changed the way people view food delivery in 500+ cities across the country. Swiggy leverages its technology, scale, density of restaurant, delivery network and learnings from over 1 billion delivered orders to continuously improve on-demand food delivery services and develop new offerings to our customers like Concierge services and essentials on-demand.

Our latest offering Swiggy Instamart (currently live in Bangalore and Gurgaon) allows customers to order essentials and groceries through the day in under 30-45 mins. Genie the on-demand concierge service allows consumers to either buy anything from any store and have the same delivered, or provide pickup and drop services to and from any location within the city.

During the year under review, our company's business grew by 85%, addition of over 100K restaurants with an active delivery fleet of over 200K. We also widened our reach across the country by launching 405 new cities.

As our company continued to strengthen its market leadership, the contribution margins improved significantly with operational efficiency, increased scale, and reduction in defects. The contribution margin per order improved by 73% yoy; whereas the PBT losses reduced by 64ppt of revenues yoy.

Our company ran a Swiggy Smiles program to recognize & reward delivery partners who provided exceptional customer experience. It also worked with various partners in the Fin-tech industry to facilitate financial inclusions of our Delivery Partners. To support the welfare of our Delivery Partners and their families, our company introduced best-in-class medical insurance coverage.

The COVID-19 outbreak spread rapidly during the last quarter of the financial year. Governments across the globe, including in India, have undertaken various measures to contain the spread of the virus including restrictions on travel, social distancing and other emergency measures. Our Company continued to carry on its business activities uninterrupted despite the lock-down and other restrictions with the necessary safety precautions in place. As the leading on demand delivery platform in the country, we were among the first to launch a 'No-Contact' delivery feature on the app to enable both customers and delivery partners to maintain a safe distance. To monitor the health of our restaurant and delivery partners, we put in place several measures soon after the lockdown came into effect. Some of these measures include;

- Delivery partners are continuously trained in hygiene and sanitization practices as per WHO's guidelines through in-app videos and information nuggets and are being provided with masks free of cost
- Handwashing stations and sanitisers are made available across partner restaurant outlets for easy sanitization
- Drivers are urged to self-declare their temperatures in the Driver app. We have also partnered with restaurants who monitor temperature & symptoms for all their staff and Swiggy delivery partners that walk-in and the temperature is updated in the system. Any partner with variance in temperature is immediately asked to stop delivering orders temporarily and get a doctor's opinion before they can deliver more orders on the platform. Partners have access to free on-call medical consultation in case they self-identify symptoms similar to COVID-19
- Along with already existing accident and life insurance cover provided to partners, we ensured insurance protection for any delivery partner identified with COVID-19 or has symptoms and is waiting for test results or is quarantined. Additionally, we are also covering their income loss (a minimum guarantee) due to self-quarantine in case of COVID-19 like symptoms
- To assist delivery partners, we set up a relief fund called 'Swiggy Hunger Savior Covid Relief Fund' which is being used towards the safety, medical and welfare of delivery partners and their families in times of need. Over 90% of the corpus for the fund was raised within Swiggy with donations from the founders, senior leaders, employees and investors.
- Ensuring high levels of hygiene within the restaurant premises, they conduct a complete scrub-down of every possible touchpoint — chairs, tables, doorknobs, countertops and sinks — every 4 hours. All personnel involved in food preparation are provided with 3-ply face masks. All orders are packed in an additional bag, so that the food container does not come in direct contact with anyone during transit
- To help restaurant partners tide through this difficult phase, we launched the Jumpstart Package. The initiative focused on easing key aspects involved to restart their business efficiently, improve visibility and drive affordability for consumers. Close to 50,000 restaurant partners have availed the package and benefited from it

The Management has carried out the impact assessment of the pandemic on the operations of the Company and believes that there is minimum disruption to the operations of the Company. Accordingly, no adjustments have been made to the financial statements for the financial year ended 31st March 2020 as the management has considered all possible impacts of known events arising from COVID-19 pandemic in the preparation of these financial statements and therefore, believes that the current pandemic is not likely to have a material impact on the operations and financial position of the Company for the period under review.

The Company will continue to closely monitor any material changes to future economic conditions and your Directors are optimistic that they will be able to generate profits in the upcoming years and there is no change in the nature of business.

## 2. TRANSFER TO RESERVES

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

## 3. DIVIDEND

The Board of Directors of your company, after considering holistically the relevant circumstances and keeping in view the company's growth



prospects, has decided that it would be prudent, not to recommend any Dividend for the year under review

#### 4. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company has acquired 100% stake in Scootsy Logistics Private Limited ('Scootsy' or 'Subsidiary') w.e.f. August 03, 2018 by purchasing 100% equity and other securities of Scootsy.

The Company has made certain investment on February 22, 2019 and whereby acquired 26.85% (as on date of allotment) equity shares on fully diluted basis in Maverix Platforms Private Limited ('Maverix' or 'Associate Company'). The shareholding of the Company in Maverix was 26.43% by March 31, 2020.

The Company has acquired 100% stake in Supr Infotech Solutions Private Limited ('Supr' or 'Subsidiary') w.e.f. September 27, 2019 by purchasing 100% securities of Supr.

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

Further none of the companies ceased to be your Company's Subsidiaries, Associate companies during the year.

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

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

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

There 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

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

##### A. Conservation of Energy:

The Company has undertaken necessary measures to reduce energy consumptions. The expenses relating to energy consumption is very minimal.

Company ensures that the operations of the company are conducted in the manner whereby optimum utilisation and maximum possible savings of energy is achieved.

##### B. Technology Absorption:

Constant monitoring and technology upgradation are taking place in the Company. It has been the endeavour of the Company to invest in the

latest and environmentally friendly technologies.

#### C. Foreign Exchange Outflow/Inflow:

Particulars	Financial Year ended 31st March, 2020	Financial Year ended 31st March, 2019
Foreign Exchange Earning (Inflow)	4,66,18,282	--
Foreign Exchange Expenditure (Outflow)	83,45,22,005	49,68,04,311

#### 8. CAPITAL AND DEBT STRUCTURE

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

Sl. No	Date	Particulars
1	11.02.2020	Increase and Reclassification of Authorized Share Capital into 5,00,000 Equity shares of Re.1/- each, 61,440 Series A CCPS of Rs.10/- each, 85,000 Series B CCPS of Rs.10/- each, 1,11,766 Series C CCPS of Rs.10/- each, 29,800 Series D CCPS of Rs.10/- each, 1,02,960 Series E CCPS of Rs. 10/- each, 80,290 Series F CCPS of Rs. 10/0 each, 1,18,850 Series G CCPS of Rs. 10/- each, 2,47,750 Series H CCPS of Rs.10/- each, 34,078 Series I CCPS of Rs. 10/- each and 20,922 Unclassified Shares of Rs. 10/- each.
2	26.02.2020	Allotment 34,078 Series I CCPS of Rs. 10/- each at a premium of Rs. 2,36,120/-

##### (i) Buy Back of Securities

The Company has not bought back any of its securities during the year under review.

##### (ii) Sweat Equity

The Company has not issued any Sweat Equity Shares during the year under review.

##### (iii) Bonus Shares

No Bonus Shares were issued during the year under review.

##### (iv) Details of Employee Stock Options

The disclosure shall include the following details of all the Employee Stock Options Scheme(s) implemented from time to time:

(a) options granted; - 79,177

(b) options vested- 27,331

(c) options exercised; - Nil

(d) the total number of shares arising as a result of exercise of options; - Nil

(e) options lapsed; - Nil

(f) the exercise price; - Not applicable until exercise

(g) variation in terms of options; No Amendment was made to ESOP policy during the reporting year

(h) money realised by exercise of options; - Nil

(i) total number of options in force;

(j) employee wise details of options granted to:

(i) Key Managerial Personnel (KMP); Being a Private limited Company, the KMP provisions are not applicable. However, option granted to KMP as per AS is as below.

Sl. No.	Name of KMP	Option granted
1	Rahul Bothra	1296
2	Vishal Bhatia	596
3	Vivek Sunder	1880

- (ii) any other employee who receives a grant of options in any one year of options amounting to five percent or more of total options granted during that year; - None.
- (iii) identified employees who were granted options, during any one year, equal to or exceeding one percent of the issued capital, excluding outstanding warrants and conversions, of the company at the time of grant – None.

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

A Risk Management policy commensurate to size of our company has been placed before the Board for approval and adoption.

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximise the realization of opportunities.

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

As per Section 135 of The Company's Act, 2013, a Corporate Social Responsibility ('CSR') committee was formed by Company in the previous financial year. The primary function of the Committee is to assist the Board of Directors in formulating a CSR Policy and review the implementation and progress of the same from time to time. The CSR Policy intend to adopt the CSR activities mentioned in the Schedule VII of the Company's Act, 2013. Since, the Company has incurred losses during the three immediately preceding financial years and accordingly, is not required to spend any amount for this purpose. The Annual Report as prescribed under the provisions of the Companies Act, 2013 is furnished in AnnexureII and attached to this report.

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

The particulars of loans, guarantees or investments made under Section 186 are as below;

Sl.No.	Date	Nature of activity	Entity in which Investment made / Guarantee extended / Loan granted	(Amount INR)
1	18.04.2019	Further investment in Scootsy Logistics Private Limited	Scootsy Logistics Private Limited	19,99,99,422
2	27.08.2019	Bank guarantee provided to Gujarat Cooperative Milk Marketing Federation Limited as part of existing business relationship	Gujarat Cooperative Milk Marketing Federation Limited ("Amul")	25,00,000
3	05.09.2019	Bank guarantee provided to Havas Media India Private Limited as part of existing business relationship - Extension of earlier guarantee by letter of amendment dated Sep-05-2019.	Havas Media India Private Limited	5,00,00,000
4	27.09.2019	Acquisition of entire shareholding of Supr Infotech Solutions Private Limited through share purchase agreement to diversify the business of the Company.	Supr Infotech Solutions Private Limited	51,47,06,250
5	04.10.2019	Further investment in Supr Infotech Solutions Private Limited to ensure sufficient capitalization of the Company	Supr Infotech Solutions Private Limited	1,95,00,08,380
6	19.10.2019	Bank guarantee provided to Max Hypermarket India Private Limited as part of existing business relationship	Max Hypermarket India Private Limited	5,00,000
7	24.12.2019	Further investment in Supr Infotech Solutions Private Limited to ensure sufficient capitalization of the Company	Supr Infotech Solutions Private Limited	68,12,94,704
8	20.03.2020	Further investment in Maverix Platforms Private Limited as part of growth strategy	Maverix Platforms Private Limited	3,50,00,438

**12. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES**

The particulars of Contracts or Arrangements made with related parties made pursuant to Section 188 is furnished in Annexure III and is attached to this report in Form AOC-2.

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

The explanations /comments made by the Board relating to the qualifications, reservations or adverse remarks made by the Auditors in their report are mentioned below:

Sr. No.	Auditor's Remark	Explanation by the Board
1.	<p>As described in Note 14(g) to the financial statements, the Company classified the preference shares (including premium) amounting to Rs 14,815 million as at 1 April 2017, Rs 16,300 million as at 31 March 2018 and Rs 87,341 million as at 31 March 2019 as an equity classified instrument, which is not in accordance with Ind AS 32 Financial Instruments: Presentation ("Ind AS 32"). Such preference shares are required to be presented as a financial liability in its entirety given that it contains a buy back right available to the holders. The Company adopted Ind AS during the previous financial year and as required, applied Ind AS 32 from the date of transition to Ind AS i.e., 1 April 2017, which requires the preference shares that contain a buy back right with the holders to be classified as a liability instrument accounted for at fair value. As a result, the classification and measurement of the liability through profit and loss, the gain / loss from such adjustments, related income tax effects as of 1 April 2017, 31 March 2018 and 31 March 2019 respectively and for the years ended 31 March 2018 and 31 March 2019 respectively were misstated.</p> <p>On 27 September 2019 majority of preference shareholders having ability to trigger buyback irrevocably waived of their right. Basis this development and legal advice obtained by the Company as on the date of the waiver, the buyback clause is neither enforceable nor exercisable. Accordingly, on the date of the waiver, the classification of such preference shares changes from a financial liability to equity in accordance with Ind AS 32.</p> <p>In accordance with Ind AS 32, extinguishment of a financial liability and the resulting gain or loss are to be recognized as an equity transaction since this is considered to be a transaction with the shareholders. In the absence of fair valuation of the preference shares and the quantification on account of extinguishment of the liability on the date of waiver as mentioned above, we are unable to comment on the impact on the balance sheet including retained earnings and statement of profit and loss up to 27 September 2019 (date of waiver obtained from the majority preference shareholders) including related income tax effects if any on the financial statements.</p> <p>Further during February 2020, the Company issued Series I preference shares, the terms and conditions do not include any buy back rights to the preference shareholders. Accordingly, all the preference shares issued are classified as equity as at 31 March 2020.</p>	<p>Considering the Company has updated the shareholder's agreement in Series I, the buyback clause is neither enforceable nor exercisable as on March 31, 2020. Though the qualification pertains to the comparable previous financial year and the partial period of the year till update. As of year end the preference shares are correctly classified as equity.</p>

**14. ANNUAL RETURN**

The extract of the annual return in Form MGT-9 is annexed to this report as Annexure –IV The annual return of the Company has been placed on the website of the Company under the following link: [www.swiggy.com](http://www.swiggy.com)

**15. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW**

The Company had 7 (Seven) Board meetings during the financial year under review. The maximum gap between any two Board Meetings was less than One Hundred and Twenty (120) days.

Sl No.	Date of Board Meeting
1	02-May-2019
2	20-May-2019

3	30-Jul-2019
4	03-Oct-2019
5	14-Nov-2019
6	10-Feb-2020
7	11-Mar-2020

## 16. DIRECTORS RESPONSIBILITY STATEMENT

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

- in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period
- the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- the directors had prepared the annual accounts on a going concern basis;
- the Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and

## 17. DEPOSITS

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

## 18. DIRECTORS

There was no Director who was appointed/ceased/re-elected/reappointed during the year under review. Company is not mandatorily required to appoint any whole time Key Management Personnel (KMP). The Company is duly constituted with the following Directors as on 31.03.2020:

Sl. No.	Name of the Director	DIN	Designation
1	Mukul Arora	01099294	Nominee Director
2	Jayant Goel	01925642	Nominee Director
3	Anand Daniel	03441515	Nominee Director
4	Sriharsha Majety	06680073	Director
5	Lakshmi Nandan Reddy Obul	06686145	Director
6	Rahul Jaimini	07082865	Director
7	Ashutosh Sharma	07825610	Nominee Director*
8	Lawrence Charles Illg	08383621	Nominee Director

\*Note: The designation of Ashutosh Sharma was changed from Director to Nominee Director vide shareholders resolution dated June 14, 2019.

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

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

## 20. STATUTORY AUDITORS

M/s. BSR and Associates LLP, Chartered Accountants, Bangalore (Firm Registration No. 116231W/W-100024), were appointed as the Statutory

Auditors of the Company in the annual general meeting held on 11th December 2015, to hold office till the conclusion of 7th Annual General Meeting to be held in the year 2020.

Since their tenure will expire in the upcoming AGM, M/s. BSR and Associates LLP, Chartered Accountants shall be reappointed in the upcoming AGM for a period of 5 (five) years to hold office from the conclusion of the said AGM till the conclusion of the AGM to be held in the year 2025.

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

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

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

As per the requirements under the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 ('POSH Act') and Rules made thereunder, your Company has constituted Internal Complaints Committees (ICC).

While maintaining the highest governance norms, the Company has appointed the members of ICC at all the applicable locations of the Company.

A Presiding officer or Chairperson who is a woman employed at a senior level at workplace from amongst the employees.

The Company has appointed an external independent person who has worked in this area and has the requisite experience in handling such matters as other members of ICC.

Not less than two members from amongst employees preferably are committed to the cause of women or who have had experience in social work or have legal knowledge.

During the year under review, there were 9 (Nine) complaints received by the ICC and all these 9 (Nine) complaints were closed and none of the complaints are pending for the reporting financials year. Further to build awareness in this area, the Company has been conducting necessary trainings in the organization on a continuous basis at all the levels of employee.

No. of cases received during the year: 9 (Nine)

No. of cases closed during the year: 9 (Nine)

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

## 23. MAINTENANCE OF COST RECORDS UNDER SECTION 148(1) OF THE COMPANIES ACT, 2013

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

## 24. COMPLIANCE WITH SECRETARIAL STANDARDS

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

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

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

## 26. ACKNOWLEDGEMENTS

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

For and on behalf of the Board of Directors

For Bundl Technologies Private Limited

Sriharsha Majety  
Director(DIN: 06680073)  
Address:D.NO.11-25-15 K.T. Road Vijayawada,  
Vijayawada 520001

Lakshmi Nandan Reddy Obul  
Director(DIN:06686145)  
Address:Plot No 296 Road No 78  
Jubilee Hills, Hyderabad 500033

Date: December 23, 2020  
Place: Bengaluru

Date: December 23, 2020  
Place: Bengaluru

## Annexure - 1

## Form AOC-I

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

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

## Part A: Subsidiaries

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

Sl.No	Subsidiary (Amounts in lacs)
2	Name of the subsidiary Scootsy Logistics Private Limited
3	The date since when subsidiary was acquired 03-08-2018
4	Reporting period for the subsidiary concerned, if different from the holding companys reporting period NA (same as Holding Company's reporting period)
5	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries INR, exchange rate not applicable
6	Share capital 72
7	Reserves & surplus 1,382
8	Total assets 2,193
9	Total Liabilities 739
10	Investments -
11	Turnover 1,275
12	Loss before taxation -2,398
13	Provision for taxation -
14	Loss after taxation -2,398
15	Proposed Dividend -
16	Extent of shareholding(in percentage) 100

Sl.No 1		Subsidiary (Amounts in lacs)
2	Name of the subsidiary	Supr Infotech Solutions Private Limited
3	The date since when subsidiary was acquired	27-09-2019
4	Reporting period for the subsidiary concerned, if different from the holding companys reporting period	NA (same as Holding Company's reporting period)
5	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	INR, exchange rate not applicable
6	Share capital	9
7	Reserves & surplus	-149
8	Total assets	623
9	Total Liabilities	763
10	Investments	-
11	Turnover	2,528
12	Loss before taxation	-2,722
13	Provision for taxation	-
14	Loss after taxation	-2,722
15	Proposed Dividend	-
16	Extent of shareholding(in percentage)	100
1	Name of Subsidiaries which are yet to commence operations	
2	Name of subsidiaries which have been Liquidated or sold during the year	
	Part B: Associates and Joint Ventures	
	Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures	
Sl.No 1		Associate Company (Amounts in lacs)
	Name of Associates/Joint Ventures	Maverix Platforms Private Limited
1	Latest audited Balance Sheet Date	31st March, 2020



2	Date on which the Associate or Joint Venture was associated or acquired	22nd February, 2019
3	Shares of Associate/Joint Ventures held by the company on the year end	20,65,542 Series C1 CCPS, No. 69,850 Series C3 & 10 Equity Shares
	Amount of Investment in Associates/Joint Venture	3,470.00
	Extent of Holding( %)	26.43% as at 31 March 2020
4	Description of how there is significant influence	
5	Reason why the associate/joint venture is not consolidated	NA
6	Networth attributable to Shareholding as per latest audited Balance Sheet	545
7	Profit / Loss for the year	-1,189
	i. Considered in Consolidation	
	ii. Not Considered in Consolidation	
1	Name of Subsidiaries which are yet to commence operations	
2	Name of subsidiaries which have been Liquidated or sold during the year	
	For and on Behalf of the Board of Directors	
	Sriharsha Majety	Lakshmi Nandan Reddy Obul
	Director (DIN: 06680073)	Director ( DIN: 06686145)
	Date : December 23, 2020	Date : December 23, 2020
	Place: Bengaluru	Place: Bengaluru
	Address: D.NO.11-25-15 K.T. Road Vijayawada, 520001	Address: Plot No 296 Road No 78, Jubilee Hills, Hyderabad 500033

Annexure  
- IIANNUAL REPORT  
ON CORPORATE  
SOCIAL  
RESPONSIBILITY  
(CSR) ACTIVITIES

1	A brief outline of the Companys CSR policy, including overview of projects or programmes proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programmes	Our Companys' CSR Policy and CSR commitments include, but are not limited to, education, healthcare, womens empowerment, the eradication of hunger and poverty, and other areas of society with an aim of sustainable growth for all.
2	Composition of the CSR Committee: Lakshmi Nandan Reddy Obul Rahul Jaimini	Sriharsha Majety
3	Average net profit of the Company for last three financial years:	INR. -21,618 [Negative twenty-one thousand six hundred eighteen]
4	Prescribed CSR Expenditure (two percent of the amount as in item 3 above):	INR Nil (as there is no profit for three previous financial year)
5	Details of CSR spend for the financial year:	
	a. Total amount spent for the financial year:	Nil
	b. Amount unspent, if any:	NA

c. Manner in which the amount spent during the financial year is detailed below:								
Sl. No.	CSR Projects / Activities identified	Sector	Locations	Amount Outlay (Budget) Project or Programs wise	Amount spent on the project or programs a) Direct Expenditure b) Overheads	Cumulative expenditure upto reporting period	Amount Spent Direct or through implementing agency	Target Date & Status
1	Not applicable, as Company has not recorded the profits for three previous financial years.	NA	NA	NA	NA	NA	NA	NA
	Total							

6 The Company has spent its 2% of the average net profit of the last three financial year under various CSR activities as per the CSR Policy.

7 Responsibility Statement - The CSR Committee states that the implementation and monitoring of the CSR Policy, is in compliance with the CSR objectives and Policy of the Company.

For and on behalf of the Board of Directors

For Bundl Technologies Private Limited

Sriharsha Majety  
Director (DIN: 06680073)  
Address: D.NO.11-25-15 K.T. Road Vijayawada,  
Vijayawada 520001  
Date: December 23, 2020  
Place: Bengaluru

Lakshmi Nandan Reddy Obul  
Director (DIN:06686145)  
Address: Plot No 296 Road No 78  
Jubilee Hills, Hyderabad 500033  
Date: December 23, 2020  
Place: Bengaluru

Annexure - III  
FORM NO. AOC.2

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

1. Details of contracts or arrangements or transactions not at arm's length basis - None

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:
		Duration relates to period ending on March 31, 2020.			
Scootsy Logistics Private Limited (Wholly owned subsidiary)	Transaction is in the nature of reimbursement of employee costs, expenses and related expenditure including travel	Same is in the nature of regular reimbursement of personnel costs. Value of the reimbursement is INR 31,100,000 (Rupees Thirty One Millions and Hundred Thousand)	Pricing has been decided basis the benchmark for similar transactions in the relevant market	10.02.2020	Up to 31,100,000 (Rupees Thirty One Millions and Hundred Thousand)
	Transactions relating to (a) Reimbursement of marketing costs		(a) Considering the Company has engaged with the marketing service provider with reduced rates, the benefit of the same is being passed on to the Subsidiary		Up to 100,000,000
Supr Infotech Solutions Private Limited (Wholly owned subsidiary)	(b) Reimbursement of employee costs, expenses and related expenditure including travel	Duration of all these transactions are for period ending March 31, 2020	(b) Same is in the nature of regular reimbursement of personnel costs	10.02.2020	(Rupees One Hundred Millions)
	(c) Sale of Dairy products		(c) Undertaken as per B2B business of the Company.		
Scootsy					

Logistics  
Private

Further investment in Scootsy Logistics Private Limited.	NA	As per investment/ allotment terms mentioned in the transaction documents	22.11.2018	19,99,99,422
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Limited(Wholly owned subsidiary)					
Scootsy Logistics Private Limited(Wholly owned subsidiary)	Further investment in Scootsy Logistics Private Limited.	NA	As per investment/ allotment terms mentioned in the relevant transaction documents	22.11.2018	12,00,01,419
Supr Infotech Solutions Private Limited(Wholly owned subsidiary)	Acquisition of Entity	one-time corporate arrangements	100% acquisition of shareholding pursuant to Share Purchase Agreement dated 10th August, 2018 and subscribing to equity shares of the Subsidiary on rights basis	18.07.2018	51,47,06,250
Supr Infotech Solutions Private Limited(Wholly owned subsidiary)	Further capital infusion	NA	As per investment/ allotment terms mentioned in the relevant transaction documents	03.10.2019	1,95,00,08,380
Supr Infotech Solutions Private Limited(Wholly owned subsidiary)	Further capital infusion	NA	As per investment/ allotment terms mentioned in the relevant transaction documents	03.10.2019	68,12,94,704
Maverix Platforms Private Limited (An associate Company)	Further capital infusion	NA	As per investment/ allotment terms mentioned in the relevant transaction documents	11.03.2020	3,50,00,438

For and on behalf of the Board of Directors

Lakshmi Nandan Reddy Obul  
 Director(DIN: 06686145)  
 Date: December 22, 2020  
 Place: Bengaluru  
 Address:Plot No 296 Road No 78, Jubilee Hills, Hyderabad 500033

Sriharsha Majety  
 Director(DIN: 06680073)  
 Date: December 22, 2020  
 Place: Bengaluru  
 Address:D.NO.11-25-15 K.T. Road Vijayawada,520001

## ANNEXURE - IV

Form No. MGT-9

## EXTRACT OF ANNUAL RETURN

As on the Financial Year Ended 31st March, 2020

[Pursuant to Section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

## I REGISTRATION AND OTHER DETAILS

- i. CIN : U74110KA2013PTC096530
- ii. Registration Date : 26th December, 2013
- iii. Name of the Company : Bundl Technologies Private Limited
- iv. Category/Sub-category of the Company : Category: Company limited by shares
- Sub Category: Indian Non-Government Company

- v. Address of the Registered office and Contact Details : No.55 Sy No.8-14, Ground Floor, I&J Block, Embassy Tech Village, Outer Ring Road, Devarabisanahalli Bengaluru Bangalore KA 560103
- vi. Whether listed Company Yes/No : No
- vii. Name, Address and contact details of Registrar and transfer agent, if any, : Not Applicable

## II PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the Company shall be stated : Service

Income : 59.26%

Delivery Income: 21.63%

Name & Description of main products/services : Other information service activities n.e.c.  
(e-commerce platform operator for restaurant services)

NIC Code of the Product/Service : 63,999

% of Total turnover of the Company : 59.26

## III PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

- 1 Name and address of the Company : Scootsy Logistics Private Limited,  
Unit 001, Ground Floor, Marwah House, Property No. 662/8, Krishanlal Marwah Marg, Andheri East Mumbai Mumbai City MH 400072  
CIN/GLN : U60200MH2014PTC259776  
Holding/Subsidiary/Associate : subsidiary  
% of Shares held : 100%  
Applicable Section : Section 56 - Share transfer through share purchase agreement
- 2 Name and address of the Company : Supr Infotech Solutions Private Limited,  
B1-006, Lower Ground Floor, Boomerang Chandivali Farm Road, Powai Mumbai Mumbai City MH 400072  
CIN/GLN : U60200MH2014PTC259776  
Holding/Subsidiary/Associate : subsidiary  
% of Shares held : 100%  
Applicable Section : Section 56 - Share transfer through share purchase agreement
- 3 Name and address of the Company : Maverix Platforms Private Limited  
CIN/GLN : U60200MH2014PTC259776  
Holding/Subsidiary/Associate : Associate  
% of Shares held : 26.43% [as on March 31, 2020]  
Applicable Section : allotment as per Section 42 and 62 of Companies Act 2013

## IV SHARE HOLDING PATTERN (Equity share Capital Breakup as % of Total Equity)

### i. Category-wise Share holding

Category of Shareholders:		No. of shares held at the beginning of the year			No. of shares held at the end of the year				
A.	PROMOTERS	Demat	Physical	Total	% of Total shares	Demat	Physical	Total	% of total shares
of change during the year									
1	Indian								
g)	Individual/HUF		99,070		-	99,070		97.004%	
99,070	-		99,070	97.004%	0.000%				
h)	Central Govt		-		-			0.000%	-
	-		-	0.000%	0.000%				
i)	State Govt		-		-			-	0.000%
	-		-		0.000%	0.000%			
j)	Bodies Corporate		-		-			-	0.000%
	-		-		0.000%	0.000%			
k)	Any Other		-		-			-	0.000%
	-		-		0.000%	0.000%			
	Sub-total (A)(1)		99,070		-	99,070		97.004%	
	99,070	-		99,070	97.004%	0.000%			
2	FOREIGN								
a)	NRIs - Individuals		-		-			-	0.00%
	-		-		0.00%	-		-	
b)	Other-Individuals		-		-			-	0.00%
	-		-		0.00%	-		-	
c)	Bodies Corporate		-		-			-	0.00%
	-		-		0.00%	-		-	
d)	Banks/FI		-		-			-	0.00%
	-		-		0.00%	-		-	
e)	Any other		-		-			-	0.00%
	-		-		0.00%	-		-	
	Sub-total (A)(2)		-		-			-	0.000%

		-	-	-	0.00%	-		
	Total Shareholding of Promoter (A)= (A)(1)+(A)(2)	99,070			-		99,070	97.004%
		99,070	-	99,070	97.004%	-		
B.	PUBLIC SHAREHOLDING							
1	Institutions							
a)	Mutual Funds	-	-	0.00%	-	-	0.00%	-
b)	Banks/FI	-	-	0.00%	-	-	0.00%	
c)	Central Government	-	-	0.00%	-	-	0.00%	
d)	State Government	-	-	0.00%	-	-	0.00%	
e)	Venture Capital Funds	-	-	0.00%	-	-	0.00%	
f)	Insurance Cos.	-	-	0.00%	-	-	0.00%	-
g)	FII's	-	-	0.00%	-	-	0.00%	
h)	Foreign Venture Capital Funds	-	-	0.00%	-	-	0.00%	
i)	Others (Specify)	-	-	0.00%	-	-	0.00%	
	Sub-total (B)(1)	-	-	0.00%	-	-	0.00%	-
2	NON-INSTITUTIONS							
a)	Bodies Corporate	1,666	1,394	2.996%	-	3,060	2.996%	
i)	Indian	-	-	0.000%	-	-	0.000%	-
ii)	Overseas	-	-	0.00%	-	-	0.00%	
b)	Individuals							
i)	Individual Shareholders holding Nominal Capital upto Rs. 1 Lakh	-	-	0.00%	-	-	0.00%	
ii)	Individual Shareholders holding Nominal Capital in Excess of Rs. 1 Lakh	-	-	0.00%	-	-	0.00%	
c)	Others (Specify)	-	-	0.00%	-	-	0.00%	
	(Annexure - 1)							
	Sub-total (B)(2)	1,666	1,394	2.996%	-	3,060	2.996%	1,666
	Total Public Shareholding of (B)= (B)(1)+(B)(2)	1,666	1,394	3.00%	-	3,060	3.00%	1,666
C	Shares held by custodian for GRDs & ADRs	-	-	0.00%	-	-	0.00%	-
	GRAND TOTAL (A+B+C)	1,00,736	1,02,130	100.00%	-	1,02,130	100.00%	
(ii)	Shareholding of Promoters							
	No. of Shares held at the beginning of the year							
Sl. No.	Shareholders Name	No. of Shares	% of total shares of the company	% of shares pledged/encumbered to total shares	No. of Shares	% of total shares of the company	% of shares pledged/encumbered to total shares	No. of Shares
1	Sriharsha Majety	54,690	53.55%	-	54,690	53.55%	-	
2	Lakshmi Nandan Reddy Obul	24,690	24.18%	-	24,690	24.18%	-	

3	Rahul Jaimini	19,690	19.28%	19,690	19.28%	-
	<b>TOTAL</b>	<b>99,070</b>	<b>97.00%</b>	<b>99,070</b>	<b>97.00%</b>	

(iii) Change in Promoters' Shareholding (Please specify, if there is no change)

Sl. No. Shareholding at the beginning of the year Data wise Increase/decrease in Promoters' Shareholding during the year specifying the reasons for increase/decrease(e.g. allotment/Transfer/bonus/swea equity etc) Cumulative shareholding during the year

	At the beginning of the year	No. of Shares	% of total						
	shares of the company	No. of Shares	% of total						
	shares of the company	No. of shares	% of total						
	shares of the company								
1	Sriharsha Majety	54690	53.55%	0	0.0000%		54690	53.55%	
2	Lakshmi Nandan Reddy Obul	24690	24.18%	0	0.0000%		24690	24.18%	
3	Rahul Jaimini	19690	19.28%	0	0.0000%		19690	19.28%	

V Shareholding pattern of top ten shareholders (other than directors, promoters and holders of GDRs and ADRs)

	Shareholding at the beginning of the year			Cumulative shareholding during the year					
	For each of the top 10 shareholders	No. of shares	% of total	shares of the company	No. of shares	% of total	shares of the company	No. of shares	% of total
the company									
1	SAIF Partners India V Ltd.	1000	0.99	1000	0.98				
2	Accel India IV (Mauritius) Ltd.	1000	0.99	1000	0.98				
3	MIH India Food Holdings B.V	666	0.66	666	0.65				
4	Tencent Cloud Europe B.V.	186	0.18	186	0.18				
5	HH BTPL Holdings II Pte. Ltd.	73	0.07	73	0.07				
6	Hadley Harbor Master Investors (Cayman) II L.P.			45	0.04	45	0.04		
7	Norwest Venture Partners VII-A-Mauritius	10	0.01	10	0.01				
8	Apoletto Asia Ltd.	10	0.01	10	0.01				
9	Harmony Partners (Mauritius) Ltd.	10	0.01	10	0.01				
10	RB Investments Pte. Ltd	10	0.01	10	0.01				

VI Shareholding of Directors and Key Managerial Personnel:

Sl. No. Shareholding at the beginning of the year Increase/decrease in Promoters' Shareholding during the year specifying the reasons for increase/decrease(e.g. allotment/Transfer/bonus/swea equity etc) shareholding at end of the year

	Name of the director	No. of Shares	% of total						
	shares of the company	No of shares							
1	Sriharsha Majety	54690	53.55%	0					
2	Lakshmi Nandan Reddy Obul	24690	24.18%	0					
3	Rahul Jaimini	19690	19.28%	0					
	<b>Total</b>	<b>99070</b>	<b>97.00%</b>						

VII INDEBTEDNESS

Indebtedness of the company including Interest Outstanding/Accrued but not due for payment

	Secured Loans	Excluding Deposits	Unsecured Loans	Deposits	Total Indebtedness
	Indebtedness at the beginning of the Financial Year	Rs.in million	Rs.in million	Rs.in million	Rs.in million
i)	Principal Amount	-	-	-	-
ii)	Interest due but not paid	-	-	-	-
iii)	Interest accrued but not due	-	-	-	-
	<b>TOTAL (i+ii+iii)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Change in Indebtedness during the Financial Year				
i)	Addition	912.00	-	-	-
	912.00				



ii)	Reduction	24.00	-	-
	24.00			
	Net Change	888.00	-	888.00
Indebtedness at the end of the Financial year				
i)	Principal Amount	888.00	-	-
	888.00			
ii)	Interest due but not paid	-	-	-
	-			
iii)	Interest accrued but not due	5.00	-	-
	5.00			
	TOTAL (i+ii+iii)	893.00	-	-
	893.00			

## VIII REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

## A REMUNERATION TO MANAGING DIRECTOR, WHOLE-TIME DIRECTORS AND/OR MANAGER

Sl. No.	Particulars of Remuneration	Name of the MD/WTM/Manager	Total Amount	
1	Name of the Directors	Sriharsha Majety	Lakshmi Nandan Reddy Obul	Rahul Jaimini
				-
1a	Salary as per Provisions contained in Sec. 17(1) of the Income Tax Act, 1961		99,91,908	90,68,541.00
	99,91,908.00	2,90,52,357		
1b	Value of perquisites U/s. 17(2) of The Income Tax Act, 1961		-	0
1c	Profits in lieu of salary U/s. 17(3) of The Income Tax Act, 1961		-	0
2	Stock Option	-	-	-
3	Sweat Equity	-	-	-
4	Commission - as % of Profit	-	-	-
	-			
5	Others, Please specify	-	-	-
	Total (A)	99,91,908	90,68,541	99,91,908
			2,90,52,357	
	Ceiling as per Act			

## B REMUNERATION TO OTHER DIRECTORS

Sl. No.	Particulars of Remuneration	Name of Directors	Name of Directors	Total Amount
1	Independent Directors	-	-	-
a)	Fee for attending board committee Meetings	-	-	-
b)	Commission	-	-	-
c)	Others, Please specify	-	-	-
	Total (1)	0		
2	Other Non-executive Directors	-	-	-
a)	Fee for attending board committee Meetings	-	-	-
b)	Commission	-	-	-
c)	Others, Please specify	-	-	-
	Total (2)	-	-	-
	Grand Total (B) = (1)+(2)	-	-	-
	Tota Managerial Remuneration	-	-	-
	Overall Ceiling as per the Act	-	-	-

## C REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/WTM/MANAGER

Sl. No.	Particulars of Remuneration	Key Managerial Personnel		Company Secretary	Total
		Vishal Bhatia (CEO)	Rahul Bothra (CFO)		
1					
a	Salary as per provisions contained in Sec. 17(1) of The Income Tax Act, 1961			1,67,91,900.00	1,56,91,074.00
	- 3,24,82,974.00				
b	Value of perquisites U/s. 17(2) of the Income Tax Act, 1961			-	
c	Profits in lieu of Salary U/s. 17(3) of the Income Tax Act, 1961			-	
	0				
2	Stock Option	596.00	1,596.00	-	2192
3	Sweat Equity		- 0		
4	Commission - as % of Profit		- 0		
5	Others, Please specify		- 0		
	Total		-	3,24,82,974.00	

## IX PENALTIES/PUNISHMENT/COMPOUNDING OFFENCES

Imposed	Type	Section of the Companies Act	Brief Description	Details of Penalty/punishment/compounding Fees	
	Authority/RD/NCLT	Appeal Made, if any (give details)			
A	Company				
i)	Penalty	-	-	-	-
	-	-			
ii)	Punishment	-	-	-	-
	-	-			
iii)	Compounding	-	-	-	-
	-	-			
B	DIRECTORS				
i)	Penalty	-	-	-	-
	-	-			
ii)	Punishment	-	-	-	-
	-	-			
iii)	Compounding	-	-	-	-
	-	-			
C	OTHER OFFICERS IN DEFAULT				
i)	Penalty	-	-	-	-
	-	-			
ii)	Punishment	-	-	-	-
	-	-			
iii)	Compounding	-	-	-	-
	-	-			

For and on behalf of the Board of Directors  
For Bundl Technologies Private Limited

Sriharsha Majety  
Director (DIN: 06680073)  
Address: D.NO.11-25-15 K.T. Road Vijayawada 520001  
December 23, 2020  
Place: Bengaluru

Lakshmi Nandan Reddy Obul  
Director (DIN: 06686145)  
Address: Plot No 296 Road No 78 Jubilee Hills, Hyderabad 500033  
December 23, 2020  
Place: Bengaluru

## Textual information (5)

### Description of state of companies affair

Our Company continues to contribute to the growing on-demand economy that has changed the way people view food delivery in 500+ cities across the country. Swiggy leverages its technology, scale, density of restaurant, delivery network and learnings from over 1 billion delivered orders to continuously improve on-demand food delivery services and develop new offerings to our customers like Concierge services and essentials on-demand. Our latest offering Swiggy Instamart (currently live in Bangalore and Gurgaon) allows customers to order essentials and groceries through the day in under 30-45 mins. Genie the on-demand concierge service allows consumers to either buy anything from any store and have the same delivered, or provide pickup and drop services to and from any location within the city. During the year under review, our company's business grew by 85%, addition of over 100K restaurants with an active delivery fleet of over 200K. We also widened our reach across the country by launching 405 new cities. As our company continued to strengthen its market leadership, the contribution margins improved significantly with operational efficiency, increased scale, and reduction in defects. The contribution margin per order improved by 73% yoy; whereas the PBT losses reduced by 64ppt of revenues yoy. Our company ran a Swiggy Smiles program to recognize & reward delivery partners who provided exceptional customer experience. It also worked with various partners in the Fin-tech industry to facilitate financial inclusions of our Delivery Partners. To support the welfare of our Delivery Partners and their families, our company introduced best-in-class medical insurance coverage. The COVID-19 outbreak spread rapidly during the last quarter of the financial year. Governments across the globe, including in India, have undertaken various measures to contain the spread of the virus including restrictions on travel, social distancing and other emergency measures. Our Company continued to carry on its business activities uninterrupted despite the lock-down and other restrictions with the necessary safety precautions in place. As the leading on demand delivery platform in the country, we were among the first to launch a 'No-Contact' delivery feature on the app to enable both customers and delivery partners to maintain a safe distance. To monitor the health of our restaurant and delivery partners, we put in place several measures soon after the lockdown came into effect. Some of these measures include;

- Delivery partners are continuously trained in hygiene and sanitization practices as per WHO's guidelines through in-app videos and information nuggets and are being provided with masks free of cost · Handwashing stations and sanitisers are made available across partner restaurant outlets for easy sanitization · Drivers are urged to self-declare their temperatures in the Driver app. We have also partnered with restaurants who monitor temperature & symptoms for all their staff and Swiggy delivery partners that walk-in and the temperature is updated in the system. Any partner with variance in temperature is immediately asked to stop delivering orders temporarily and get a doctor's opinion before they can deliver more orders on the platform. Partners have access to free on-call medical consultation in case they self-identify symptoms similar to COVID-19 · Along with already existing accident and life insurance cover provided to partners, we ensured insurance protection for any delivery partner identified with COVID-19 or has symptoms and is waiting for test results or is quarantined. Additionally, we are also covering their income loss (a minimum guarantee) due to self-quarantine in case of COVID-19 like symptoms · To assist delivery partners, we set up a relief fund called 'Swiggy Hunger Savior Covid Relief Fund' which is being used towards the safety, medical and welfare of delivery partners and their families in times of need. Over 90% of the corpus for the fund was raised within Swiggy with donations from the founders, senior leaders, employees and investors. · Ensuring high levels of hygiene within the restaurant premises, they conduct a complete scrub-down of every possible touchpoint — chairs, tables, doorknobs, countertops and sinks — every 4 hours. All personnel involved in food preparation are provided with 3-ply face masks. All orders are packed in an additional bag, so that the food container does not come in direct contact with anyone during transit · To help restaurant partners tide through this difficult phase, we launched the Jumpstart Package. The initiative focused on easing key aspects involved to restart their business efficiently, improve visibility and drive affordability for consumers. Close to 50,000 restaurant partners have availed the package and benefited from it The Management has carried out the impact assessment of the pandemic on the operations of the Company and believes that there is minimum disruption to the operations of the Company. Accordingly, no adjustments have been made to the financial statements for the financial year ended 31st March 2020 as the management has considered all possible impacts of known events arising from COVID-19 pandemic in the preparation of these financial statements and therefore, believes that the current pandemic is not likely to have a material impact on the operations and financial position of the Company for the period under review. The Company will continue to closely monitor any material changes to future economic conditions and your Directors are optimistic that they will be able to generate profits in the upcoming years and there is no change in the nature of business.

## Textual information (6)

### Disclosures relating to amount recommended to be paid as dividend

The Board of Directors of your company, after considering holistically the relevant circumstances and keeping in view the company's growth prospects, has decided that it would be prudent, not to recommend any Dividend for the year under review

## Textual information (7)

### Details regarding energy conservation

Conservation of Energy: The Company has undertaken necessary measures to reduce energy consumptions. The expenses relating to energy consumption is very minimal. Company ensures that the operations of the company are conducted in the manner whereby optimum utilisation and maximum possible savings of energy is achieved.

## Textual information (8)

### **Details regarding technology absorption**

Technology Absorption: Constant monitoring and technology upgradation are taking place in the Company. It has been the endeavour of the Company to invest in the latest and environmentally friendly technologies.

## Textual information (9)

### **Details regarding foreign exchange earnings and outgo**

Foreign Exchange Outflow/Inflow: Particulars Financial Year ended 31st March, 2020 Financial Year ended 31st March, 2019 Foreign Exchange Earning (Inflow) 4,66,18,282 -- Foreign Exchange Expenditure (Outflow) 83,45,22,005 49,68,04,311

## Textual information (10)

### **Disclosures in director's responsibility statement**

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

## Textual information (11)

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

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

## Textual information (12)

### Particulars of loans guarantee investment under section 186 [Text Block]

The particulars of loans, guarantees or investments made under Section 186 are as below;

Sl. No.	Date	Nature of activity	Entity in which Investment made / Guarantee extended / Loan granted	(Amount INR)
1	18.04.2019	Further investment in Scootsy Logistics Private Limited	Scootsy Logistics Private Limited	19,99,99,422
2	27.08.2019	Bank guarantee provided to Gujarat Cooperative Milk Marketing Federation Limited as part of existing business relationship	Gujarat Cooperative Milk Marketing Federation Limited ("Amul")	25,00,000
3	05.09.2019	Bank guarantee provided to Havas Media India Private Limited as part of existing business relationship - Extension of earlier guarantee by letter of amendment dated Sep-05-2019.	Havas Media India Private Limited	5,00,00,000
4	27.09.2019	Acquisition of entire shareholding of Supr Infotech Solutions Private Limited through share purchase agreement to diversify the business of the Company.	Supr Infotech Solutions Private Limited	51,47,06,250
5	04.10.2019	Further investment in Supr Infotech Solutions Private Limited to ensure sufficient capitalization of the Company	Supr Infotech Solutions Private Limited	1,95,00,08,380
6	19.10.2019	Bank guarantee provided to Max Hypermarket India Private Limited as part of existing business relationship	Max Hypermarket India Private Limited	5,00,000
7	24.12.2019	Further investment in Supr Infotech Solutions Private Limited to ensure sufficient capitalization of the Company	Supr Infotech Solutions Private Limited	68,12,94,704
8	20.03.2020	Further investment in Maverix Platforms Private Limited as part of growth strategy	Maverix Platforms Private Limited	3,50,00,438

## Textual information (13)

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

The particulars of Contracts or Arrangements made with related parties made pursuant to Section 188 is furnished in Annexure III and is attached to this report in Form AOC-2.

#### FORM NO. AOC.2

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

1. Details of contracts or arrangements or transactions not at arm's length basis - None

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:
Scootsy Logistics Private Limited (Wholly owned subsidiary)	Transaction is in the nature of reimbursement of employee costs, expenses and related expenditure including travel	Duration relates to period ending on March 31, 2020. Same is in the nature of regular reimbursement of personnel costs. Value of the reimbursement is INR 31,100,000 (Rupees Thirty One Millions and Hundred Thousand)	Pricing has been decided basis the benchmark for similar transactions in the relevant market	10.02.2020	Up to 31,100,000 (Rupees Thirty One Millions and Hundred Thousand)
Supr Infotech Solutions Private Limited (Wholly owned subsidiary)	Transactions relating to (a) Reimbursement of marketing costs (b) Reimbursement of employee costs, expenses and related expenditure including travel (c) Sale of Dairy products	Duration of all these transactions are for period ending March 31, 2020	(a) Considering the Company has engaged with the marketing service provider with reduced rates, the benefit of the same is being passed on to the Subsidiary (b) Same is in the nature of regular reimbursement of personnel costs (c) Undertaken as per B2B business of the Company.	10.02.2020	Up to 100,000,000 (Rupees One Hundred Millions)
Scootsy Logistics Private Limited (Wholly owned subsidiary)	Further investment in Scootsy Logistics Private Limited.	NA	As per investment/ allotment terms mentioned in the transaction documents	22.11.2018	19,99,99,422
Scootsy Logistics Private Limited (Wholly owned subsidiary)	Further investment in Scootsy Logistics Private Limited.	NA	As per investment/ allotment terms mentioned in the relevant transaction documents	22.11.2018	12,00,01,419
Supr Infotech Solutions Private		one-time corporate	100% acquisition of shareholding pursuant to Share Purchase Agreement		

Limited (Wholly owned subsidiary)	Acquisition of Entity	arrangements	dated 10th August, 2018 and subscribing to equity shares of the Subsidiary on rights basis	18.07.2018 51,47,06,250
Supr Infotech Solutions Private Limited (Wholly owned subsidiary)	Further capital infusion	NA	As per investment/ allotment terms mentioned in the relevant transaction documents	03.10.2019 1,95,00,08,380
Supr Infotech Solutions Private Limited (Wholly owned subsidiary)	Further capital infusion	NA	As per investment/ allotment terms mentioned in the relevant transaction documents	03.10.2019 68,12,94,704
Maverix Platforms Private Limited (An associate Company)	Further capital infusion	NA	As per investment/ allotment terms mentioned in the relevant transaction documents	11.03.2020 3,50,00,438

For and on behalf of the Board of Directors

Lakshmi Nandan Reddy Obul  
Director (DIN: 06686145)  
Date: December 23, 2020  
Place: Bengaluru  
Address: Plot No 296 Road No 78, Jubilee Hills, Hyderabad 500033

Sriharsha Majety  
Director (DIN: 06680073)  
Date: December 23, 2020  
Place: Bengaluru  
Address: D.NO.11-25-15 K.T. Road Vijayawada, 520001

## Textual information (14)

### Disclosure of extract of annual return as provided under section 92(3) [Text Block]

#### ANNEXURE - IV

Form No. MGT-9

#### EXTRACT OF ANNUAL RETURN

As on the Financial Year Ended 31st March, 2020

[Pursuant to Section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

#### I REGISTRATION AND OTHER DETAILS

i. CIN : U74110KA2013PTC096530  
 ii. Registration Date : 26th December, 2013  
 iii. Name of the Company : Bundl Technologies Private Limited  
 iv. Category/Sub-category of the Company : Category: Company limited by shares  
 Sub Category: Indian Non-Government Company  
 v. Address of the Registered office and Contact Details : No.55 Sy No.8-14, Ground Floor, I&J Block, Embassy Tech Village, Outer Ring Road, Devarbisanahalli Bengaluru Bangalore KA 560103  
 vi. Whether listed Company Yes/No : No  
 vii. Name, Address and contact details of Registrar and transfer agent, if any, : Not Applicable

#### II PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the Company shall be stated : Service  
 Income : 59.26%  
 Delivery Income: 21.63%

Name & Description of main products/services : Other information service activities n.e.c.  
 (e-commerce platform operator for restaurant services)

NIC Code of the Product/Service : 63,999

% of Total turnover of the Company : 59.26

#### III PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

1 Name and address of the Company : Scootsy Logistics Private Limited,  
 Unit 001, Ground Floor, Marwah House, Property No. 662/8, Krishanlal Marwah Marg, Andheri East Mumbai Mumbai City MH 400072  
 CIN/GLN : U60200MH2014PTC259776  
 Holding/Subsidiary/Associate : subsidiary  
 % of Shares held : 100%  
 Applicable Section : Section 56 - Share transfer through share purchase agreement

2 Name and address of the Company : Supr Infotech Solutions Private Limited,  
 B1-006, Lower Ground Floor, Boomerang Chandivali Farm Road, Powai Mumbai Mumbai City MH 400072  
 CIN/GLN : U60200MH2014PTC259776  
 Holding/Subsidiary/Associate : subsidiary  
 % of Shares held : 100%  
 Applicable Section : Section 56 - Share transfer through share purchase agreement

3 Name and address of the Company : Maverix Platforms Private Limited  
 CIN/GLN : U60200MH2014PTC259776  
 Holding/Subsidiary/Associate : Associate  
 % of Shares held : 26.43% [as on March 31, 2020]  
 Applicable Section : allotment as per Section 42 and 62 of Companies Act 2013

#### IV SHARE HOLDING PATTERN (Equity share Capital Breakup as % of Total Equity)

i. Category-wise Share holding

Category of Shareholders:	No. of shares held at the beginning of the year		No. of shares held at the end of the year		% of total shares		% of change during the year
A. PROMOTERS	Demat	Physical	Total	% of Total shares	Demat	Physical	Total
1 Indian							
g) Individual/HUF		99,070		-	99,070		97.004%
99,070	-	99,070	97.004%	0.000%			
h) Central Govt		-		-			0.000%



		-	-	0.000%	0.000%			
i)	State Govt	-	-	-	-	-	0.000%	
		-	-	-	0.000%	0.000%		
j)	Bodies Corporate	-	-	-	-	-	0.000%	
		-	-	-	0.000%	0.000%		
k)	Any Other	-	-	-	-	-	0.000%	
		-	-	-	0.000%	0.000%		
	Sub-total (A)(1)		99,070		-	99,070	97.004%	
	99,070	-	99,070	97.004%	0.000%			
2	FOREIGN							
a)	NRIs - Individuals	-	-	-	-	-	0.00%	
		-	-	-	0.00%	-		
b)	Other-Individuals	-	-	-	-	-	0.00%	
		-	-	-	0.00%	-		
c)	Bodies Corporate	-	-	-	-	-	0.00%	
		-	-	-	0.00%	-		
d)	Banks/FI	-	-	-	-	-	0.00%	
		-	-	-	0.00%	-		
e)	Any other	-	-	-	-	-	0.00%	
		-	-	-	0.00%	-		
	Sub-total (A)(2)		-	-	-	-	0.000%	
		-	-	-	0.000%	-		
	Total Shareholding of Promoter (A)= (A)(1)+(A)(2)		99,070	-		99,070	97.004%	
	99,070	-	99,070	97.004%	-			
B.	PUBLIC SHAREHOLDING							
1	Institutions							
a)	Mutual Funds	-	-	0.00%	-	-	0.00%	-
		-	-	0.00%	-	-		
b)	Banks/FI	-	-	-	0.00%	-	0.00%	
		-	-	-	0.00%	-		
c)	Central Government	-	-	-	-	-	0.00%	
		-	-	-	0.00%	-		
d)	State Government	-	-	-	-	-	0.00%	
		-	-	-	0.00%	-		
e)	Venture Capital Funds	-	-	-	-	-	0.00%	
		-	-	-	0.00%	-		
f)	Insurance Cos.	-	-	-	-	-	0.00%	-
		-	-	0.00%	-	-		
g)	FIIs	-	-	0.00%	-	-	0.00%	
		-	-	0.00%	-	-		
h)	Foreign Venture Capital Funds	-	-	-	-	-	0.00%	
		-	-	-	0.00%	-		
i)	Others (Specify)	-	-	-	-	-	0.00%	
		-	-	-	0.00%	-		
	Sub-total (B)(1)	-	-	-	-	-	0.00%	-
		-	-	0.00%	-	-		
2	NON-INSTITUTIONS							
a)	Bodies Corporate		1,666		1,394	3,060	2.996%	
1,666	1,394	3,060	2.996%	-				
i)	Indian	-	-	0.000%	-	-	0.000%	-
ii)	Overseas	-	-	-	-	-	0.00%	
		-	-	0.00%	-	-		
b)	Individuals							
i)	Individual Shareholders holding Nominal Capital upto Rs. 1 Lakh		-	0.00%	-	-	0.00%	
		-	-	0.00%	-	-		
ii)	Individual Shareholders holding Nominal Capital in Excess of Rs. 1 Lakh		-	-	-	-	0.00%	
		-	-	0.00%	-	-		
c)	Others (Specify)	-	-	-	-	-	0.00%	
		-	-	-	0.00%	-		
	(Annexure - 1)							

Sub-total (B)(2)	1,666		1,394		3,060	2.996%	1,666
1,394	3,060	2.996%	-				
Total Public Shareholding of (B)= (B)(1)+(B)(2)	1,666		1,394		3,060	3.00%	1,666
1,394	3,060	3.00%	-				

C	Shares held by custodian for GRDs & ADRs	-	-	-	0.00%	-	-
0.00%	-	-	-	-	0.00%	-	-

GRAND TOTAL (A+B+C)	1,00,736		1,394		1,02,130	100.00%	
1,00,736	1,394	1,02,130	100.00%	-			

## (ii) Shareholding of Promoters

Sl. No. of Shares	Shareholders Name	No. of Shares held at the beginning of the year		No. of Shares held at the end of the Year		No. of Shares pledged/encumbered to total shares	
		No. of Shares	% of total shares of the company	No. of Shares	% of total shares of the company	No. of Shares	% of total shares of the company
1	Sriharsha Majety	54,690	53.55%	-	-	54,690	53.55%
2	Lakshmi Nandan Reddy Obul	24,690	24.18%	-	-	24,690	24.18%
3	Rahul Jaimini	19,690	19.28%	-	-	19,690	19.28%
	TOTAL	99,070	97.00%	-	-	99,070	97.00%

## (iii) Change in Promoters' Shareholding (Please specify, if there is no change)

Sl. No.	Shareholding at the beginning of the year	Data wise Increase/decrease in Promoters' Shareholding during the year specifying the reasons for increase/decrease(e.g. allotment/Transfer/bonus/swea equity etc)	Cumulative shareholding during the year
---------	---	--	---

Sl. No.	Shareholders Name	At the beginning of the year		No. of Shares		% of total	
		No. of Shares	% of total	No. of Shares	% of total	No. of Shares	% of total
1	Sriharsha Majety	54690	53.55%	0	0.0000%	54690	53.55%
2	Lakshmi Nandan Reddy Obul	24690	24.18%	0	0.0000%	24690	24.18%
3	Rahul Jaimini	19690	19.28%	0	0.0000%	19690	19.28%

## V Shareholding pattern of top ten shareholders (other than directors, promoters and holders of GDRs and ADRs)

Sl. No.	Shareholders Name	Shareholding at the beginning of the year		Cumulative shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	SAIF Partners India V Ltd.	1000	0.99	1000	0.98
2	Accel India IV (Mauritius) Ltd.	1000	0.99	1000	0.98
3	MIH India Food Holdings B.V	666	0.66	666	0.65
4	Tencent Cloud Europe B.V.	186	0.18	186	0.18
5	HH BTPL Holdings II Pte. Ltd.	73	0.07	73	0.07
6	Hadley Harbor Master Investors (Cayman) II L.P.			45	0.04
7	Norwest Venture Partners VII-A-Mauritius	10	0.01	10	0.01
8	Apoletto Asia Ltd.	10	0.01		
9	Harmony Partners (Mauritius) Ltd.	10	0.01	10	0.01
10	RB Investments Pte. Ltd	10	0.01	10	0.01

## VI Shareholding of Directors and Key Managerial Personnel:

Sl. No.	Shareholding at the beginning of the year	Increase/decrease in Promoters' Shareholding during the year specifying the reasons for increase/decrease(e.g. allotment/Transfer/bonus/swea equity etc)	shareholding at end of the year
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Sl. No.	Shareholders Name	Name of the director		No. of Shares		% of total	
		No. of Shares	% of total	No. of Shares	% of total	No. of Shares	% of total
1	Sriharsha Majety	54690	53.55%	53.55	0		
2	Lakshmi Nandan Reddy Obul	24690	24.18%	24.18	0		

3	Rahul Jaimini	19690		19.28	0
19690	19.28%				
	Total	99070	97.00	99070	97.00%

**VII INDEBTEDNESS**

Indebtedness of the company including Interest Outstanding/Accrued but not due for payment

	Secured Loans	Excluding Deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the Financial Year	Rs.in million	Rs.in million	Rs.in million	Rs.in million	Rs.in million
i) Principal Amount	-	-	-	-	-
ii) Interest due but not paid	-	-	-	-	-
iii) Interest accrued but not due	-	-	-	-	-
TOTAL (i+ii+iii)	-	-	-	-	-
Change in Indebtedness during the Financial Year					
i) Addition	912.00	-	-	-	-
ii) Reduction	24.00	-	-	-	-
Net Change	888.00	-	-	-	888.00
Indebtedness at the end of the Financial year					
i) Principal Amount	888.00	-	-	-	-
ii) Interest due but not paid	-	-	-	-	-
iii) Interest accrued but not due	5.00	-	-	-	-
TOTAL (i+ii+iii)	893.00	-	-	-	-

**VIII REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL****A REMUNERATION TO MANAGING DIRECTOR, WHOLE-TIME DIRECTORS AND/OR MANAGER**

Sl. No.	Particulars of Remuneration	Name of the MD/WTD/Manager	Total Amount	
1	Name of the Directors	Sriharsha Majety Lakshmi Nandan Reddy Obul Rahul Jaimini		-
1a	Salary as per Provisions contained in Sec. 17(1) of the Income Tax Act, 1961		99,91,908	90,68,541.00
1b	Value of perquisites U/s. 17(2) of The Income Tax Act, 1961		-	0
1c	Profits in lieu of salary U/s. 17(3) of The Income Tax Act, 1961		-	0
2	Stock Option	-	-	-
3	Sweat Equity	-	-	-
4	Commission - as % of Profit	-	-	-
5	Others, Please specify	-	-	-
	Total (A)	99,91,908	90,68,541	99,91,908 2,90,52,357
	Ceiling as per Act			

**B REMUNERATION TO OTHER DIRECTORS**

Sl. No.	Particulars of Remuneration	Name of Directors	Name of Directors	Total Amount
1	Independent Directors	-	-	-
a)	Fee for attending board committee Meetings	-	-	-
b)	Commission	-	-	-

c)	Others, Please specify	-	-	-
	Total (1)	0		
2	Other Non-executive Directors	-	-	-
a)	Fee for attending board committee Meetings	-	-	-
b)	Commission	-	-	-
c)	Others, Please specify	-	-	-
	Total (2)		-	
	Grand Total (B) = (1)+(2)		-	
	Tota Managerial Remuneration	-	-	-
	Overall Ceiling as per the Act	-	-	-

# C REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MTD/MANAGER

Sl. No.	Particulars of Remuneration	Key Managerial Personnel		Company Secretary	Total
		Vishal Bhatia (CEO)	Rahul Bothra (CFO)		
1					
a	Salary as per provisions contained in Sec. 17(1) of The Income Tax Act, 1961			1,67,91,900.00	1,56,91,074.00
	- 3,24,82,974.00				
b	Value of perquisites U/s. 17(2) of the Income Tax Act, 1961			-	
c	Profits in lieu of Salary U/s. 17(3) of the Income Tax Act, 1961			-	
	0				
2	Stock Option	596.00	1,596.00	-	2192
3	Sweat Equity		- 0		
4	Commission - as % of Profit		- 0		
5	Others, Please specify		- 0		
	Total		- 3,24,82,974.00		

# IX PENALTIES/PUNISHMENT/COMPOUNDING OFFENCES

Imposed	Type	Section of the Companies Act	Brief Description	Details of Penalty/punishment/compounding Fees	
	Authority/RD/NCLT	Appeal Made, if any (give details)			
A	Company				
i)	Penalty	-	-	-	-
	-	-			
ii)	Punishment	-	-	-	-
	-	-			
iii)	Compounding	-	-	-	-
	-	-			
B	DIRECTORS				
i)	Penalty	-	-	-	-
	-	-			
ii)	Punishment	-	-	-	-
	-	-			
iii)	Compounding	-	-	-	-
	-	-			
C	OTHER OFFICERS IN DEFAULT				
i)	Penalty	-	-	-	-
	-	-			
ii)	Punishment	-	-	-	-
	-	-			
iii)	Compounding	-	-	-	-
	-	-			

For and on behalf of the Board of Directors  
For Bundl Technologies Private Limited

Sriharsha Majety  
Director (DIN: 06680073)

Address: D.NO.11-25-15 K.T. Road Vijayawada 520001  
December 23, 2020  
Place: Bengaluru

Lakshmi Nandan Reddy Obul  
Director (DIN: 06686145)

Address: Plot No 296 Road No 78 Jubilee Hills, Hyderabad 500033  
December 23, 2020  
Place: Bengaluru

## Textual information (15)

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

A Risk Management policy commensurate to size of our company has been placed before the Board for approval and adoption.

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximise the realization of opportunities.

## Textual information (16)

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

As per Section 135 of The Company's Act, 2013, a Corporate Social Responsibility ('CSR') committee was formed by Company in the previous financial year. The primary function of the Committee is to assist the Board of Directors in formulating a CSR Policy and review the implementation and progress of the same from time to time. The CSR Policy intend to adopt the CSR activities mentioned in the Schedule VII of the Company's Act, 2013. Since, the Company has incurred losses during the three immediately preceding financial years and accordingly, is not required to spend any amount for this purpose. The Annual Report as prescribed under the provisions of the Companies Act, 2013 is furnished in Annexure II and attached to this report.

## Textual information (17)

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

#### 1. FINANCIAL SUMMARY

The standalone performance as per consolidated financial statements is as under:  
(Amount in Million)

Particulars	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
Net Sales /Income from Business Operations	25,154	11,217
Other Income	2,610	1,703
Total Income	27,764	12,920
Less: Total expenses including Depreciation	65,449	36,376
Profit after depreciation and other expenses	(37,685)	(23,456)
Less: Tax Expenses/Tax Credit	-	-
Net Profit after Tax	(37,685)	(23,456)
Earnings per share (Basic)*	(368,991)	(229,750)
Earnings per Share (Diluted)*	(368,991)	(229,750)

\*(Amount in actual Rupees)

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

Particulars	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
Net Sales /Income from Business Operations	26,960	11,283
Other Income	2,596	1,690
Total Income	29,556	12,973
Less: Total expenses including Depreciation	68,641	36,591
Profit after depreciation and other expenses	(39,204)	(23,636)
Less: Tax Expenses/Tax Credit	-	-
Net Profit after Tax	(39,204)	(23,636)
Earnings per share (Basic)*	(383,864)	(231,513)
Earnings per Share (Diluted)*	(383,864)	(231,513)

\*(Amount in actual Rupees)

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

## Textual information (18)

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

There was no Director who was appointed/ceased/re-elected/reappointed during the year under review. Company is not mandatorily required to appoint any whole time Key Management Personnel (KMP). The Company is duly constituted with the following Directors as on 31.03.2020:

Sl. No.	Name of the Director	DIN	Designation
1	Mukul Arora	01099294	Nominee Director
2	Jayant Goel	01925642	Nominee Director
3	Anand Daniel	03441515	Nominee Director
4	Sriharsha Majety	06680073	Director
5	Lakshmi Nandan Reddy Obul	06686145	Director
6	Rahul Jaimini	07082865	Director
7	Ashutosh Sharma	07825610	Nominee Director*
8	Lawrence Charles Illg	08383621	Nominee Director

\*Note: The designation of Ashutosh Sharma was changed from Director to Nominee Director vide shareholders resolution dated June 14, 2019.

## Textual information (19)

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

The Company has acquired 100% stake in Scootsy Logistics Private Limited ('Scootsy' or 'Subsidiary') w.e.f. August 03, 2018 by purchasing 100% equity and other securities of Scootsy.

The Company has made certain investment on February 22, 2019 and whereby acquired 26.85% (as on date of allotment) equity shares on fully diluted basis in Maverix Platforms Private Limited ('Maverix' or 'Associate Company'). The shareholding of the Company in Maverix was 26.43% by March 31, 2020.

The Company has acquired 100% stake in Supr Infotech Solutions Private Limited ('Supr' or 'Subsidiary') w.e.f. September 27, 2019 by purchasing 100% securities of Supr.

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

Further none of the companies ceased to be your Company's Subsidiaries, Associate companies during the year.  
Form AOC-I

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

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

#### Part A: Subsidiaries

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

Sl.No	Subsidiary (Amounts in lacs)
2	Name of the subsidiary Scootsy Logistics Private Limited
3	The date since when subsidiary was acquired 03-08-2018
4	Reporting period for the subsidiary concerned, if different from the holding company's reporting period NA (same as Holding Company's reporting period)
	Reporting currency and Exchange rate as on the last INR, exchange



5	date of the relevant financial year in the case of foreign subsidiaries	rate not applicable
6	Share capital	72
7	Reserves & surplus	1,382
8	Total assets	2,193
9	Total Liabilities	739
10	Investments	-
11	Turnover	1,275
12	Loss before taxation	-2,398
13	Provision for taxation	-
14	Loss after taxation	-2,398
15	Proposed Dividend	-
16	Extent of shareholding(in percentage)	100
SI.No 1		Subsidiary (Amounts in lacs)
2	Name of the subsidiary	Supr Infotech Solutions Private Limited
3	The date since when subsidiary was acquired	27-09-2019
4	Reporting period for the subsidiary concerned, if different from the holding companys reporting period	NA (same as Holding Company's reporting period)
5	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	INR, exchange rate not applicable
6	Share capital	9
7	Reserves & surplus	-149
8	Total assets	623
9	Total Liabilities	763
10	Investments	-

11	Turnover	2,528
12	Loss before taxation	-2,722
13	Provision for taxation	-
14	Loss after taxation	-2,722
15	Proposed Dividend	-
16	Extent of shareholding(in percentage)	100
1	Name of Subsidiaries which are yet to commence operations	
2	Name of subsidiaries which have been Liquidated or sold during the year	
Part B: Associates and Joint Ventures		
Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures		
Sl.No 1		Associate Company (Amounts in lacs)
	Name of Associates/Joint Ventures	Maverix Platforms Private Limited
1	Latest audited Balance Sheet Date	31st March, 2020
2	Date on which the Associate or Joint Venture was associated or acquired	22nd February, 2019
3	Shares of Associate/Joint Ventures held by the company on the year end	
	No.	20,65,542 Series C1 CCPS, 69,850 Series C3 & 10 Equity Shares
	Amount of Investment in	

	Associates/Joint Venture	3,470.00
	Extent of Holding( %)	26.43% as at 31 March 2020
4	Description of how there is significant influence	
5	Reason why the associate/joint venture is not consolidated	NA
6	Networth attributable to Shareholding as per latest audited Balance Sheet	545
7	Profit / Loss for the year	-1,189
	i. Considered in Consolidation	
	ii. Not Considered in Consolidation	
1	Name of Subsidiaries which are yet to commence operations	
2	Name of subsidiaries which have been Liquidated or sold during the year	
	For and on Behalf of the Board of Directors	
	Sriharsha Majety	Lakshmi Nandan Reddy Obul
	Director (DIN: 06680073)	Director ( DIN: 06686145)
	Date : December 23, 2020	Date : December 23, 2020
	Place: Bengaluru	Place: Bengaluru
	Address: D.NO.11-25-15 K.T. Road Vijayawada, 520001	Address: Plot No 296 Road No 78, Jubilee Hills, Hyderabad 500033

## Textual information (20)

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

Details of Employee Stock Options

The disclosure shall include the following details of all the Employee Stock Options Scheme(s) implemented from time to time:

(a) options granted; - 79,177

(b) options vested- 27,331

(c) options exercised; - Nil

(d) the total number of shares arising as a result of exercise of options; - Nil

(e) options lapsed; - Nil

(f) the exercise price; - Not applicable until exercise

(g) variation in terms of options; No Amendment was made to ESOP policy during the reporting year

(h) money realised by exercise of options; - Nil

(i) total number of options in force;

(j) employee wise details of options granted to:

Key Managerial Personnel (KMP); Being a Private limited Company, the KMP provisions are not applicable. However, option granted to KMP as per AS is as below.

Sl. No.	Name of KMP	Option granted
1	Rahul Bothra	1296
2	Vishal Bhatia	596
3	Vivek Sunder	1880
4	Joseph Cherian	1587

any other employee who receives a grant of options in any one year of options amounting to five percent or more of total options granted during that year; - None.

identified employees who were granted options, during any one year, equal to or exceeding one percent of the issued capital, excluding outstanding warrants and conversions, of the company at the time of grant – None.

### [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
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	SRIHARSHA	LAKSHMI
Middle name of director		NANDAN REDDY
Last name of director	MAJETY	OBUL
Designation of director	Director	Director
Director identification number of director	06680073	06686145
Date of signing of financial statements by director	23/12/2020	23/12/2020

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

	<b>01/04/2019 to 31/03/2020</b>
Name of chief financial officer	R a h u l Bothra
Date of signing of financial statements by chief financial officer	23/12/2020

**[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

<b>Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]</b>	<b>Auditor's favourable remark [Member]</b>
	<b>01/04/2019 to 31/03/2020</b>
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 (21) [See below]
Disclosure in auditors report relating to inventories	Textual information (22) [See below]
Disclosure in auditors report relating to loans	Textual information (23) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (24) [See below]
Disclosure in auditors report relating to deposits accepted	(v) The Company has not accepted any deposits from the public.
Disclosure in auditors report relating to maintenance of cost records	(vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act for any of the products manufactured/services rendered by the Company.
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (25) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (26) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (27) [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	(x) According to the information and explanations given to us, no material fraud by the company or on the Company by its officers and employees has been noticed or reported during the year.
Disclosure in auditors report relating to managerial remuneration	Textual information (28) [See below]
Disclosure in auditors report relating to Nidhi Company	(xii) In our opinion, and according to the information and explanations given to us, the Company is not a Nidhi Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (29) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	(A) Textual information (30) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (31) [See below]

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	(xvi) According to the information and explanation given to us and in our opinion, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.
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### Footnotes

(A) Nature of Security (Equity Share/ Preference Share/ Convertible Debenture) Purpose for which funds raised Total Amount Raised /opening unutilized balance Amount utilized for the other purpose Unutilized balance as at balance sheet date Remarks, if any • Series I-.01% compulsorily convertible cumulative preference shares • Series H Equity Share Series G equity shares (issued in previous year) • Series H 0.1% compulsorily convertible cumulative preference shares (issued in previous year) Fund the expansion and growth of the Company 64,633 Nil 24,168

### Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	<b>01/04/2019 to 31/03/2020</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	BSR & Associates LLP
Name of auditor signing report	Ashish Chadha
Firms registration number of audit firm	116231W/W-100024
Membership number of auditor	500160
Address of auditors	Maruthi Info-Tech Centre, 11-12/1 Inner Ring Road Koramangala Bangalore 560071
Permanent account number of auditor or auditor's firm	AADFB6889R
SRN of form ADT-1	G21919568
Date of signing audit report by auditors	23/12/2020
Date of signing of balance sheet by auditors	23/12/2020

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

	<b>01/04/2019 to 31/03/2020</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (32) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	Yes
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	Textual information (33) [See below]

## Textual information (21)

### Disclosure in auditors report relating to fixed assets

The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets. (b) The Company has a regular programme of physical verification of its property, plant and equipment by which its property, plant and equipment are verified in a phased manner over a period of three years. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, certain property, plant and equipment were physically verified during the year. No material discrepancies were noticed on such verification. (c) According to the information and explanations given to us the Company does not have any immovable properties. Accordingly, the provisions of clause 3(i)(c) of the order is not applicable to the Company.

## Textual information (22)

### **Disclosure in auditors report relating to inventories**

(ii) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable. The discrepancies noticed on verification between the physical stock and the book records were not material.

## Textual information (23)

### **Disclosure in auditors report relating to loans**

(iii) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured, to Companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013 ("the Act"). Accordingly, the provisions of clause 3(iii) (a), (b) and (c) of the Order are not applicable to the Company.

## Textual information (24)

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

(iv) According to the information and explanations given to us, there are no loans, investments, guarantees and security given in respect of which provisions of section 185 and 186 of the Act are applicable. Accordingly, the provisions of clause 3(iv) of the Order is not applicable to the Company.

## Textual information (25)

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

According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted / accrued in the books of account in respect of undisputed statutory dues including provident fund, employees state insurance, income-tax, goods and service tax, cess and any other material statutory dues have generally been regularly deposited with the appropriate authorities though the delays in deposit have not been serious. As explained to us, the Company did not have any dues on account of Customs duty and Excise duty. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees state insurance, income-tax, goods and service tax, cess and any other material statutory dues were in arrears, as at 31 March 2020, for a period of more than six months from the date they became payable. According to the information and explanations given to us, there are no material dues of income-tax, and goods and service tax which have not been deposited with the appropriate authorities on account of any dispute. (vii) (b) According to the information and explanations given to us, there are no material dues of income-tax, and goods and service tax which have not been deposited with the appropriate authorities on account of any dispute.

## Textual information (26)

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

(viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings to financial institutions and banks. The Company did not have any outstanding loans or borrowings from government and there are no dues to debenture holders during the year.

## Textual information (27)

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

(ix) According to the information and explanations given to us and based on examination of the records of the Company, the term loans obtained during the year were applied for the purpose for which they were obtained. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year.



## Textual information (28)

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

(xi) According to the information and explanations given to us, the Company is a Private Limited Company and accordingly the provisions of Section 197 read with Schedule V to the Act are not applicable to the Company.

## Textual information (29)

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

(xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Section 188 of the Act, where applicable, and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards. The provisions of Section 177 are not applicable to the Company.

## Textual information (30)

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

(xiv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has made private placement of its equity and preference shares during the current year in compliance with the provision of Section 42 of the Act. The Company has utilized the funds for the purpose for which they were raised, except for the amounts given in the table below which have not been utilized as on 31 March 2020:

## Textual information (31)

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

(xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him.

## Textual information (32)

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

#### INDEPENDENT AUDITORS REPORT

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

We have audited the standalone financial statements of Bundl Technologies Private Limited (the Company), which comprise the standalone balance sheet as at 31 March 2020, and the standalone statement of profit and loss (including other comprehensive income), standalone statement of changes in equity and standalone statement of cash flows for the year then ended, and notes to the standalone financial statements, including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (Act) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2020, and loss and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

#### Basis for Qualified Opinion

As described in Note 14(f) to the financial statements, the Company classified the preference shares (including premium) amounting to Rs 14,815 million as at 1 April 2017, Rs 16,300 million as at 31 March 2018 and Rs 87,341 million as at 31 March 2019 as an equity classified instrument, which is not in accordance with Ind AS 32 Financial Instruments: Presentation (Ind AS 32). Such preference shares are required to be presented as a financial liability in its entirety given that it contains a buy back right available to the holders. The Company adopted Ind AS during the previous financial year and as required, applied Ind AS 32 from the date of transition to Ind AS i.e., 1 April 2017, which requires the preference shares that contain a buy back right with the holders to be classified as a liability instrument accounted for at fair value. As a result, the classification and measurement of the liability through profit and loss, the gain / loss from such adjustments, related income tax effects as of 1 April 2017, 31 March 2018 and 31 March 2019 respectively and for the years ended 31 March 2018 and 31 March 2019 respectively were misstated.

On 27 September 2019 majority of preference shareholders having ability to trigger buyback irrevocably waived of their right. Basis this development and legal advice obtained by the Company as on the date of the waiver, the buyback clause is neither enforceable nor exercisable. Accordingly, on the date of the waiver, the classification of such preference shares changes from a financial liability to equity in accordance with Ind AS 32.

In accordance with Ind AS 32, extinguishment of a financial liability and the resulting gain or loss are to be recognized as an equity transaction since this is considered to be a transaction with the shareholders. In the absence of fair valuation of the preference shares and the quantification on account of extinguishment of the liability on the date of waiver as mentioned above, we are unable to comment on the impact on the balance sheet including retained earnings and statement of profit and loss up to 27 September 2019 (date of waiver obtained from the majority preference shareholders) including related income tax effects if any on the financial statements.

Further during February 2020, the Company issued Series I preference shares, the terms and conditions of the shareholders agreement do not include any buy back rights to the preference shareholders. Accordingly, all the preference shares issued are classified as equity as at 31 March 2020.

#### Basis for Qualified Opinion

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

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

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

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

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

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

In preparing the standalone financial statements, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the

Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

**Auditors Responsibilities for the Audit of the Standalone Financial Statements**

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

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

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

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

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial statements made by the Management and Board of Directors.

Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting 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 auditors report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

**Auditors Responsibilities for the Audit of the Standalone Financial Statements**

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 (Auditors Report) Order, 2016 (the Order) issued by the Central Government in terms of section 143 (11) of the Act, we give in the Annexure A a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

- a. We have sought and, except for the matters described in the Basis for Qualified Opinion paragraph, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b. Except for the possible effects of the matter described in the Basis for Qualified paragraph above, 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. Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion, the standalone balance sheet, the standalone statement of profit and loss (including other comprehensive income), the standalone statement of changes in equity and the standalone statement of cash flows dealt with by this Report are in agreement with the books of account.
- d. Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, in our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under section 133 of the Act.
- e. On the basis of the written representations received from the directors as on 31 March 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2020 from being appointed as a director in terms of Section 164(2) of the Act.
- f. The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in a Basis for Qualified Opinion paragraph above.
- g. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in Annexure B .

**Report on Other Legal and Regulatory Requirements**

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

- i. The Company has disclosed the impact of pending litigations as at 31 March 2020 on its financial position in its standalone financial statements - Refer Note 32(b) to the standalone financial statements;
- 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; and
- iv. The disclosures in the standalone financial statements regarding holdings as well as dealings in specified bank notes during the period from 8 November 2016 to 30 December 2016 have not been made in these financial statements since they do not pertain to the financial year ended 31 March 2020.

C. With respect to the matter to be included in the Auditors Report under section 197(16):

The company is a private limited company under the definitions of the Act, hence the provisions of Section 197 (read with Schedule V) to the Act is not applicable to the Company.

for B S R & Associates LLP

Chartered Accountants

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

Sd/-

Ashish Chadha  
 Partner  
 Membership number: 500160  
 UDIN: 20500160AAAACM3572  
 Place: Bengaluru  
 Date: 23 December 2020

Bundl Technologies Private Limited

Annexure A to the Independent Auditors Report

In respect of the Annexure referred to in paragraph 1 of our report to the Members of Bundl Technologies Private Limited (the Company) for the year ended 31 March 2020, we report that:

(i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) The Company has a regular programme of physical verification of its property, plant and equipment by which its property, plant and equipment are verified in a phased manner over a period of three years. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, certain property, plant and equipment were physically verified during the year. No material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us the Company does not have any immovable properties. Accordingly, the provisions of clause 3(i)(c) of the order is not applicable to the Company.

(ii) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable. The discrepancies noticed on verification between the physical stock and the book records were not material.

(iii) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured, to Companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013 ("the Act"). Accordingly, the provisions of clause 3(iii) (a), (b) and (c) of the Order are not applicable to the Company.

(iv) According to the information and explanations given to us, there are no loans, investments, guarantees and security given in respect of which provisions of section 185 and 186 of the Act are applicable. Accordingly, the provisions of clause 3(iv) of the Order is not applicable to the Company.

(v) The Company has not accepted any deposits from the public.

(vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act for any of the products manufactured/services rendered by the Company.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted / accrued in the books of account in respect of undisputed statutory dues including provident fund, employees state insurance, income-tax, goods and service tax, cess and any other material statutory dues have generally been regularly deposited with the appropriate authorities though the delays in deposit have not been serious. As explained to us, the Company did not have any dues on account of Customs duty and Excise duty.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees state insurance, income-tax, goods and service tax, cess and any other material statutory dues were in arrears, as at 31 March 2020, for a period of more than six months from the date they became payable.

(vii) (b) According to the information and explanations given to us, there are no material dues of income-tax, and goods and service tax which have not been deposited with the appropriate authorities on account of any dispute.

(viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings to financial institutions and banks. The Company did not have any outstanding loans or borrowings from government and there are no dues to debenture holders during the year.

(ix) According to the information and explanations given to us and based on examination of the records of the Company, the term loans obtained during the year were applied for the purpose for which they were obtained. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year.

(x) According to the information and explanations given to us, no material fraud by the company or on the Company by its officers and employees has been noticed or reported during the year.

(xi) According to the information and explanations given to us, the Company is a Private Limited Company and accordingly the provisions of Section 197 read with Schedule V to the Act are not applicable to the Company.

(xii) In our opinion, and according to the information and explanations given to us, the Company is not a Nidhi Company.

(xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Section 188 of the Act, where applicable, and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards. The provisions of Section 177 are not applicable to the Company.

(xiv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has made private placement of its equity and preference shares during the current year in compliance with the provision of Section 42 of

the Act. The Company has utilized the funds for the purpose for which they were raised, except for the amounts given in the table below which have not been utilized as on 31 March 2020:

(? in Million)

Nature of Security (Equity Share/ Preference Share/ Convertible Debenture)	Purpose for which funds raised	Total Amount Raised /opening unutilized balance	Amount utilized for the other purpose	Unutilized balance as at balance sheet date	Remarks, if any
Series I- .01% compulsorily convertible cumulative preference shares Series H Equity Share Series G equity shares (issued in previous year) Series H 0.1% compulsorily convertible cumulative preference shares (issued in previous year)	Fund the expansion and growth of the Company	64,633	Nil	24,168	

(xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him.

(xvi) According to the information and explanation given to us and in our opinion, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

for B S R & Associates.LLP  
Chartered Accountants  
Firms registration number: 116231W/W-100024

Sd/-  
Ashish Chadha  
Partner  
Membership number: 500160  
UDIN: 20500160AAAACM3572

Place: Bengaluru, India  
Date:23 December 2020

Annexure B to the Independent Auditorsreport on the standalone financial statements of Bundl Technologies Private Limited for the period ended 31 March 2020

Report on the internal financial controls with reference to the aforesaid standalone financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

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

#### Opinion

We have audited the internal financial controls with reference to financial statements of Bundl Technologies Private Limited (the Company) as of 31 March 2020 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at 31 March 2020, based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the Guidance Note).

#### Managements Responsibility for Internal Financial Controls

The Companys management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to companys policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013 (hereinafter referred to as the Act).

#### Auditors Responsibility

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

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

#### Auditors Responsibility

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

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

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

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

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

for B S R & Associates LLP  
Chartered Accountants  
Firm's Registration No. 116231W/W-100024

Sd/-  
Ashish Chadha  
Partner  
Membership number: 500160  
UDIN: 20500160AAAACM3572

Place: Bengaluru  
Date: 23 December 2020

## Textual information (33)

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

As described in Note 14(f) to the financial statements, the Company classified the preference shares (including premium) amounting to Rs 14,815 million as at 1 April 2017, Rs 16,300 million as at 31 March 2018 and Rs 87,341 million as at 31 March 2019 as an equity classified instrument, which is not in accordance with Ind AS 32 Financial Instruments: Presentation ("Ind AS 32"). Such preference shares are required to be presented as a financial liability in its entirety given that it contains a buy back right available to the holders. The Company adopted Ind AS during the previous financial year and as required, applied Ind AS 32 from the date of transition to Ind AS i.e., 1 April 2017, which requires the preference shares that contain a buy back right with the holders to be classified as a liability instrument accounted for at fair value. As a result, the classification and measurement of the liability through profit and loss, the gain / loss from such adjustments, related income tax effects as of 1 April 2017, 31 March 2018 and 31 March 2019 respectively and for the years ended 31 March 2018 and 31 March 2019 respectively were misstated. On 27 September 2019 majority of preference shareholders having ability to trigger buyback irrevocably waived of their right. Basis this development and legal advice obtained by the Company as on the date of the waiver, the buyback clause is neither enforceable nor exercisable. Accordingly, on the date of the waiver, the classification of such preference shares changes from a financial liability to equity in accordance with Ind AS 32. In accordance with Ind AS 32, extinguishment of a financial liability and the resulting gain or loss are to be recognized as an equity transaction since this is considered to be a transaction with the shareholders. In the absence of fair valuation of the preference shares and the quantification on account of extinguishment of the liability on the date of waiver as mentioned above, we are unable to comment on the impact on the balance sheet including retained earnings and statement of profit and loss up to 27 September 2019 (date of waiver obtained from the majority preference shareholders) including related income tax effects if any on the financial statements. Further during February 2020, the Company issued Series I preference shares, the terms and conditions of the shareholders agreement do not include any buy back rights to the preference shareholders. Accordingly, all the preference shares issued are classified as equity as at 31 March 2020.

### [700700] Disclosures - Secretarial audit report

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

	01/04/2019 to 31/03/2020
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

	31/03/2020	31/03/2019	31/03/2018
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	(A) 11,219	(B) 870	
Capital work-in-progress	0	183	
Other intangible assets	19	43	
Intangible assets under development	93	0	
Non-current financial assets [Abstract]			
Non-current investments	3,681	1,013	
Loans, non-current	484	292	
Total non-current financial assets	4,165	1,305	
Other non-current assets	(C) 1,173	(D) 376	
Total non-current assets	16,669	2,777	
Current assets [Abstract]			
Inventories	245	41	
Current financial assets [Abstract]			
Current investments	18,574	53,774	
Trade receivables, current	1,216	1,375	
Cash and cash equivalents	4,105	2,042	
Bank balance other than cash and cash equivalents	(E) 1,489	771	
Loans, current	154	95	
Other current financial assets	426	180	
Total current financial assets	25,964	58,237	
Other current assets	2,011	2,885	
Total current assets	28,220	61,163	
Total assets	44,889	63,940	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	8,81328	8,4725	4,80687
Other equity	31,352	57,401	
Total equity attributable to owners of parent	31,360.81	57,409.47	
Non controlling interest	0	0	
Total equity	31,360.81	57,409.47	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	787	0	
Other non-current financial liabilities	(F) 6,927	0	
Total non-current financial liabilities	7,714	0	
Provisions, non-current	139	135	
Total non-current liabilities	7,853	135	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	(G) 2,634.19	(H) 4,541.53	
Other current financial liabilities	(I) 2,003	(J) 1,171	
Total current financial liabilities	4,637.19	5,712.53	
Other current liabilities	620	451	
Provisions, current	418	232	
Total current liabilities	5,675.19	6,395.53	
Total liabilities	13,528.19	6,530.53	
Total equity and liabilities	44,889	63,940	



**Footnotes**

(A) Property, plant and equipment 3,589 Right-of-use assets 7,630

(B) Property, plant and equipment 870

(C) Income tax assets 519 Other assets 654

(D) Income tax assets 140 Other assets 236

(E) Fixed deposit with original maturity greater than 3 months and less than 12 months \*1,429 Margin money deposit \*\*60 \* Refer Note 16 for amount of Fixed deposit given as a security against borrowing. \*\*Represents the margin money deposits with banks towards the bank guarantees, having remaining maturity period of less than 12 months from the balance sheet date, these deposits are made for varying periods, depending on the requirements of business and earn interest at the respective term deposit rates.

(F) Lease liabilities

(G) Outstanding dues to micro and small enterprises 8 Outstanding dues of creditors other than micro and small enterprises 2,626 \*\*  
ADD:- SHARE CAPITAL ROUNDING OFF DIFFERENCE AMOUNT ADJUSTED-- 0.1867

(H) Outstanding dues to micro and small enterprises 9 Outstanding dues of creditors other than micro and small enterprises 4,532 \*\*  
ADD:- SHARE CAPITAL ROUNDING OFF DIFFERENCE AMOUNT ADJUSTED-- 0.5275

(I) Lease liabilities 878 Other financial liabilities 1,125

(J) Other financial liabilities 1,171

**[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 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]		
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -3,68,991	[INR/shares] -2,29,750
Total basic earnings (loss) per share	[INR/shares] -3,68,991	[INR/shares] -2,29,750
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -3,68,991	[INR/shares] -2,29,750
Total diluted earnings (loss) per share	[INR/shares] -3,68,991	[INR/shares] -2,29,750

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	25,154	11,217
Other income	2,610	1,703
Total income	27,764	12,920
Expenses [Abstract]		
Cost of materials consumed	(A) 28,547	(B) 17,087
Purchases of stock-in-trade	224	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-128	0
Employee benefit expense	10,878	5,372
Finance costs	758	21
Depreciation, depletion and amortisation expense	1,951	181
Other expenses	23,219	13,715
Total expenses	65,449	36,376
Profit before exceptional items and tax	-37,685	-23,456
Total profit before tax	-37,685	-23,456
Tax expense [Abstract]		
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-37,685	-23,456
Total profit (loss) for period	-37,685	-23,456
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	171	-35
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	171	-35
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	171	-35
Total comprehensive income	-37,514	-23,491
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	171	-35
Total comprehensive income	-37,514	-23,491
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations		
Total basic earnings (loss) per share		
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations		
Total diluted earnings (loss) per share		

**Footnotes**

(A) Cost of operations 27,058 Cost of material consumed 1,489

(B) Cost of operations 16,715 Cost of material consumed 372

**[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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of notes on changes in equity [TextBlock]				
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-37,685	-23,456		-37,685
Changes in comprehensive income components	171	-35		171
Total comprehensive income	-37,514	-23,491		-37,514
Other changes in equity [Abstract]				
Other additions to reserves	11,473	72,257		11,473
Deductions to reserves [Abstract]				
Other deductions to reserves	8	592		8
Total deductions to reserves	8	592		8
Total other changes in equity	11,465	71,665		11,465
Total increase (decrease) in equity	-26,049	48,174		-26,049
Other equity at end of period	31,352	57,401	9,227	31,352

**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]		Share application money pending allotment [Member]	Reserves [Member]
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of notes on changes in equity [TextBlock]				
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-23,456		0	-37,685
Changes in comprehensive income components	-35		0	171
Total comprehensive income	-23,491		0	-37,514
Other changes in equity [Abstract]				
Other additions to reserves	72,257		1,567	9,906
Deductions to reserves [Abstract]				
Other deductions to reserves	592		0	8
Total deductions to reserves	592		0	8
Total other changes in equity	71,665		1,567	9,898
Total increase (decrease) in equity	48,174		1,567	-27,616
Other equity at end of period	57,401	9,227	1,567	29,785

## Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]		Securities premium reserve [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on changes in equity [TextBlock]				
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-23,456		0	0
Changes in comprehensive income components	-35		0	0
Total comprehensive income	-23,491		0	0
Other changes in equity [Abstract]				
Other additions to reserves	72,257		(A) 8,046	71,483
Deductions to reserves [Abstract]				
Other deductions to reserves	592		8	433
Total deductions to reserves	592		8	433
Total other changes in equity	71,665		8,038	71,050
Total increase (decrease) in equity	48,174		8,038	71,050
Other equity at end of period	57,401	9,227	95,389	87,351

(A) Issue of share capital

## Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Securities premium reserve [Member]	Employee stock options outstanding [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of notes on changes in equity [TextBlock]				
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	
Changes in comprehensive income components		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		(A) 1,860	774	
Deductions to reserves [Abstract]				
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Total other changes in equity		1,860	774	
Total increase (decrease) in equity		1,860	774	
Other equity at end of period	16,301	2,734	874	100

(A) Deferred stock compensation expenses

## Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Retained earnings [Member]			Remeasurements of defined benefit plans [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of notes on changes in equity [TextBlock]				
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-37,685	-23,456		0
Changes in comprehensive income components	171	-35		171
Total comprehensive income	-37,514	-23,491		171
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	159		0
Total deductions to reserves	0	159		0
Total other changes in equity	0	-159		0
Total increase (decrease) in equity	-37,514	-23,650		171
Other equity at end of period	-68,338	-30,824	-7,174	141

## Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Remeasurements of defined benefit plans [Member]		Other retained earning [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on changes in equity [TextBlock]				
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		-37,685	-23,456
Changes in comprehensive income components	-35		0	0
Total comprehensive income	-35		-37,685	-23,456
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	0		0	159
Total deductions to reserves	0		0	159
Total other changes in equity	0		0	-159
Total increase (decrease) in equity	-35		-37,685	-23,615
Other equity at end of period	-30	5	-68,479	-30,794

## Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Other retained earning [Member]
	31/03/2018
Disclosure of notes on changes in equity [TextBlock]	
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Other equity at end of period	-7,179

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>	<b>31/03/2018</b>
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-37,685	-23,456	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	748	21	
Adjustments for decrease (increase) in inventories	-204	-36	
Adjustments for decrease (increase) in trade receivables, current	102	-1,153	
Adjustments for decrease (increase) in other current assets	(A) -47	-3,247	
Adjustments for other financial assets, current	-192	0	
Adjustments for increase (decrease) in trade payables, current	-1,907	3,453	
Adjustments for increase (decrease) in other current liabilities	169	372	
Adjustments for depreciation and amortisation expense	1,951	181	
Adjustments for provisions, current	190	237	
Adjustments for other financial liabilities, current	-147	718	
Adjustments for interest income	820	394	
Other adjustments to reconcile profit (loss)	(B) 994	120	
Total adjustments for reconcile profit (loss)	837	272	
Net cash flows from (used in) operations	-36,848	-23,184	
Income taxes paid (refund)	380	93	
<b>Net cash flows from (used in) operating activities</b>	<b>-37,228</b>	<b>-23,277</b>	
Cash flows from used in investing activities [Abstract]			
Purchase of property, plant and equipment	3,295	935	
Proceeds from sales of investment property	89,555	83,290	
Purchase of investment property	52,650	127,677	
Interest received	766	260	
Other inflows (outflows) of cash	(C) -4,220	-1,521	
<b>Net cash flows from (used in) investing activities</b>	<b>30,156</b>	<b>-46,583</b>	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	(D) 8,047	(E) 71,486	
Proceeds from exercise of stock options	0	-172	
Proceeds from borrowings	912	0	
Repayments of borrowings	24	141	
Payments of lease liabilities	1,333	0	
Interest paid	26	21	
Other inflows (outflows) of cash	(F) 1,559	-433	
<b>Net cash flows from (used in) financing activities</b>	<b>9,135</b>	<b>70,719</b>	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,063	859	
Net increase (decrease) in cash and cash equivalents	2,063	859	
Cash and cash equivalents cash flow statement at end of period	4,105	2,042	1,183

**Footnotes**

(A) Loans-503 Other assets456

(B) Fair value gain on financial instruments at fair value through profit or loss (including profit on sale)-1,705 Gain on financial instruments measured at amortised cost (net)-54 Impairment loss recognised 1,023 Employee stock option scheme expenses 1,671 Loss on disposal / write off of property, plant and equipment2 Amortised cost of deposits (Prepaid amortization as per Ind AS 109) Bad debts 57

(C) Investment in term deposits-718 Acquisition of subsidiary, net of cash acquired-3,468 Investment in associate company-34

(D) Proceeds from issue of CCCPS

(E) Proceeds from issue of equity shares12 Proceeds from issue of CCCPS71,474

(F) Share application money pending allotment 1,567 Share issue expenses-8

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (34) [See below]	Refer Significant accounting policies

## Textual information (34)

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

Bundl  
Technologies  
Private  
Limited

Notes to the  
standalone  
financial  
statements

#### 1 Company overview

Bundl Technologies Private Limited (the Company or "Swiggy") was incorporated on December 26, 2013 as a private limited company. The Company has its registered office at Bengaluru. The Company provides an e-commerce platform enabling food ordering and delivery services operating under the brand name Swiggy, which provides a single window for ordering from a wide range of restaurants and provides food delivery services using its own exclusive fleet of delivery personnel to pick up orders from restaurants/food prepared in their own kitchen and deliver it to customers and during the year the Company has also started delivery of household items including groceries, fruits and vegetables etc.

The company is also in the business of preparing food in its own kitchen and selling the food (through the Swiggy application) to the end customers.

#### 2 Significant accounting policies

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

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

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

The standalone financial statements are approved and authorised for issue in accordance with a resolution of Board of Directors on December 23, 2020.



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

## 2.2 Use of estimates, assumptions and judgements

The preparation of the standalone financial statements in conformity with Ind AS requires the management to make estimates, judgements and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the standalone financial statements and the reported amounts of revenues and expenses for the year reported. Actual results could differ from those estimates.

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

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

### a Impairment of investment in subsidiaries:

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

### b Fair value measurement of financial instruments

When the fair value of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the Discounted Cash Flow model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. The policy has been further explained under note 2.11.

### c Defined benefit plans

The cost of the defined benefit gratuity plan and other post-employment benefits and the present value of the gratuity obligation is determined using actuarial valuation. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date. The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation. The mortality rate is based on publicly available mortality tables. These mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates.

## 2.2 Use of estimates, assumptions and judgements (Contd..)

### d Share-based payments

Estimating fair value for share-based payment transactions requires determination of the most appropriate valuation model, which is dependent on the terms and conditions of the grant. This estimate also requires determination of the most appropriate inputs to the valuation model including the expected life of the share option, volatility, dividend yield, forfeiture rate and making assumptions about them. The assumptions and models used for estimating fair value for share-based payment transactions are disclosed in note 31.

### e Useful lives of property, plant and equipment

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

### f Taxes

The Company's tax jurisdiction is India. Significant judgments are involved in determining the provision for income taxes and tax credits including the amount expected to be paid or refunded. The Company reviews the carrying amount of deferred tax assets at the end of each reporting period. The policy for the same has been explained under note 2.18.

### g Business combination

In accounting for business combinations, judgment is required in identifying whether an identifiable intangible asset is to be recorded separately from goodwill. Additionally, estimating the acquisition date fair value of the identifiable assets (including useful life estimates) and liabilities acquired and contingent consideration assumed involves management judgment. These measurements are based on information available at the acquisition date and are based on expectations and assumptions that have been deemed reasonable by management. Changes in these judgments, estimates, and assumptions can materially affect the financial position.

### h Leases

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

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

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

## 2.3 Current and Non-current classification

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

months as its operating cycle.

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

An asset is treated as current when it is:

- > Expected to be realised or intended to be sold or consumed in normal operating cycle
- > Held primarily for the purpose of trading
- > Expected to be realised within twelve months after the reporting period, or
- > Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

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

The Company classifies all other liabilities as non-current.

## 2.4 Revenue recognition

The Company generates revenue mainly from providing online food ordering services to restaurants, prime placement and other advertisement services.

### a General revenue recognition:

Revenue is recognised at the point in time when value and control is transferred to the customer, being delivery of food to a customer and it is probable that the Company will collect the related consideration. Revenue is measured net of discounts and other sales-related taxes.

### b Service income:

Service income generated from restaurant partners is earned and recognised when a customers order is fulfilled, being the point at which the Company has no remaining transactional obligation. The fulfilment of the food order is the responsibility of restaurant, accordingly, the gross order value placed by customers is not recognised as revenue, only the commission to which the Company is entitled is recognised as revenue.

c	<p>Delivery income:</p> <p>Delivery income is earned when the Company arranges the food delivery, instead of the restaurant partner using its own delivery system. Where the Company arranges delivery, all delivery fees are recognised as revenue at the point of order fulfilment to the customer. This is irrespective of whether the individual making the delivery is Company's employee, a contractor, or an employee of a third-party service company, as Company maintain primary responsibility for delivery under any of these arrangements. The obligation to fulfil the food order itself remains the responsibility of the restaurant partner, and therefore the gross order value placed by customers is not recognised as revenue, only the delivery fee to which the Company is entitled is recognised as revenue.</p>
d	<p>Carousal income:</p> <p>Carousal income represents income for placing prioritisation on Swiggy's website for specific period. These arrangements cover specified period and the associated revenue are recognised evenly over the same period. Contract assets are recognised when there is excess of revenue earned over billings on contracts. Revenue recognised pending invoicing is classified as unbilled receivables (only act of invoicing is pending) when there is unconditional right to receive cash as per contractual terms.</p>
e	<p>Onboarding fee:</p> <p>Restaurants pay one-time non-refundable fees to join the Company's network, which is majorly towards the completion of onboarding formalities, which is not linked to any future performance obligations accordingly this revenue is recognised immediately.</p>
f	<p>Subscription fee:</p> <p>Revenue from the subscription scheme (i.e. Swiggy super subscription) is recognised over the subscription period of the respective customer.</p>
g	<p>Income from sale of food:</p> <p>Revenue from sale of food items are recognised when the performance obligations are satisfied i.e. when control of the goods or services underlying the performance obligation is transferred to the customer. Accordingly, revenue from the sale of food items are recognised when the food is delivered to the customer where the performance obligation is satisfied.</p>
h	<p>Discounts:</p> <p>The Company periodically provides incentive offers to restaurants and customers to use Company's platform. These promotions are generally in the nature of discount coupons, cash credits, delivery free coupon etc. to be applied against purchases. These incentive offers are recorded as a reduction in revenues, generally on the date the corresponding order revenue is recognized.</p> <p>For those incentives that create an obligation to discount current or future orders, management applies judgment in allocating the incentives that are expected to be redeemed proportionally to current and future orders based on their relative expected transaction prices.</p>
i	<p>Other income:</p> <p>Profit on sale of mutual funds and fair value impact on mark to mark contracts are recognised on transaction completion and or on reporting date as applicable.</p> <p>Interest income is recognised using the effective interest method or time-proportion</p>

method, based on rates implicit in the transaction.

Dividend income is recognized when the Companys right to receive Dividend is established.

## 2.5 Property, plant and equipment

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

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in standalone statement of profit or loss as incurred. The present value of the expected cost for the decommissioning of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

Gains or losses arising from derecognition of the assets are measured as the difference between the net disposal proceeds and the carrying amounts of the assets and are recognized in the standalone statement of profit and loss when the assets are derecognized.

### Capital work in progress:

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

## 2.6 Intangible assets

Intangible assets acquired separately including acquired in business combination are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangibles, excluding capitalised development costs, are not capitalised and the related expenditure is reflected in standalone statement of profit and loss in the period in which the expenditure is incurred.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates.

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

## 2.7

## Depreciation and amortisation

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

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

Asset category	Useful lives estimated by the management
Plant and equipment*	5
Office equipment	5
Computer equipment	3
Furniture and fixtures*	5
Leasehold improvements	Lower of lease term or useful life
Computer software	5
Non-compete asset	3
Trade mark	5

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

Company is assuming terminal value of 5% of the cost of the asset i.e. only 95% of the original cost of asset is depreciated.

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

## 2.8 Impairment

### Financial Assets:

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

### Impairment of non-financial assets:

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

If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the standalone statement of profit and loss. For assets excluding goodwill, an assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the assets or CGUs recoverable amount.

A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the assets recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the standalone statement of profit and loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

## 2.9 Leases

Up to March 31, 2019, Company as a lessee, recognised the leases as operating lease where the risk and rewards incidental to the ownership of an asset substantially vests with the lessor. Operating lease payments were recognised as an expense in the standalone statement of profit and loss on a straight line basis over the lease term unless the lease escalations are linked to the inflation, in such case the lease expenses was recognised as per the terms of the lease arrangement.

### Policy effective April 01, 2019:

The Company assesses at contract inception whether a contract is, or contains, a lease.

That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

#### Company as a lessee

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

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

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

If ownership of the leased asset transfers to the Company at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment. Refer to the accounting policies in section 2.8, Impairment of non-financial assets.

#### ii) Lease liabilities

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

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

## 2.9

### Leases (Contd..)

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

The Company applies the short-term lease exemption (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to



leases of assets that are considered to be low value. Lease payments on short term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

#### Company as a lessor

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

#### Transition to Ind AS 116

Ministry of Corporate Affairs (MCA) through Companies (Indian Accounting Standards) Amendment Rules, 2019 and Companies (Indian Accounting Standards) Second Amendment Rules, has notified Ind AS 116 Leases which replaces the existing lease standard, Ind AS 17 Leases, and other interpretations. Effective April 1, 2019, the Company adopted Ind AS 116, Leases, and applied the standard to all lease contracts existing on April 1, 2019.

The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract. IND AS 116 introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. previously, operating lease expenses are charged to the statement of profit and loss. The standard also contains enhanced disclosure requirements for lessees. Ind AS 116 substantially carries forward the lessor accounting requirements in Ind AS 17.

The Company has adopted the modified retrospective method (option ii) where the ROU asset has been recognised equal to the lease liability on the transition date. Accordingly, comparatives as at and for the year ended March 31, 2019 have not been retrospectively adjusted and therefore will continue to be reported under the accounting policies included as part of our Annual Report for the year ended March 31, 2019.

The following is the summary of practical expedients elected on initial application:

1. Applied a single discount rate to a portfolio of leases of similar assets in similar economic environment with a similar end date
2. Applied the exemption not to recognize ROU assets and liabilities for leases with less than 12 months of lease term on the date of initial application.
3. Excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application.
4. Applied the practical expedient to grandfather the assessment of which transactions are leases. Accordingly, Ind AS 116 is applied only to contracts that were previously identified as leases under Ind AS 17.

Refer note 38 for the ROU and Lease liability disclosures.

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

## 2.11 Financial instruments

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

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

### a Cash and cash equivalents

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

### b Financial assets at amortised cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business whose objective is to hold these assets in order 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.

## 2.11 Financial instruments (Contd..)

### c Financial assets at fair value through other comprehensive income

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business 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. The Company has made an irrevocable election for its investments which are classified as equity instruments to present the subsequent changes in fair value in other comprehensive income based on its business model.

### d Financial assets at fair value through profit or loss

Financial assets are measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets at fair value through profit or loss are immediately recognised in standalone statement of profit and loss.

### e Financial liabilities

Financial liabilities are subsequently carried at amortized cost using the effective interest method, except for contingent consideration recognized in a business combination

which is subsequently measured at fair value through profit or loss. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

**f Derecognition of financial assets and liabilities**

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109.

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

**g Reclassification of financial assets**

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Companys senior management determines change in the business model as a result of external or internal changes which are significant to the Companys operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

**h Offsetting of financial instruments**

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

**i Fair value of financial instruments**

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

Fair value hierarchy:

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

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

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

Level 3 Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the standalone financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

## 2.12 Inventories

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

## 2.13 Borrowing cost

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

## 2.14 Share issue expenses

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

## 2.15 Foreign currency:

The Company determines the functional currency on the basis of primary economic environment in which the entity operates. The functional currency of the Company is Indian Rupee (?).

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

## 2.16 Employee share based payments

The Company measures compensation cost relating to employee stock options plans using the fair valuation method in accordance with Ind AS 102, Share-Based Payment. Compensation expense is amortized over the vesting period as per graded vesting method. The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model (Black-Scholes valuation model). That cost is recognised, together with a corresponding increase in employee stock options reserves in other equity, over the period in which the service conditions are fulfilled in employee benefits expense. The cumulative expense recognised for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Company's best estimate of the number of equity instruments that will ultimately vest. The cost of employee stock options issued to employees of subsidiary companies are accounted as an Investment in accordance with Ind AS 102.

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

2.17

#### Employee benefits

Employee benefits includes provident fund, gratuity and compensated absences.

#### Defined contribution plans

Contributions payable to recognized provident funds, which are defined contribution schemes, are charged to the standalone statement of profit and loss.

#### Defined benefit plans

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

#### Short-term employee benefits

Short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. Compensated absences, which are expected to be utilised within the next 12 months, are treated as short-term employee benefits. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

#### Long-term employee benefits

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

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

2.18

#### Taxes on income

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

#### Current income tax

Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for that period. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted as at the balance sheet date.

#### Deferred income tax

Deferred income tax is recognised using the balance sheet approach, deferred tax is recognized on temporary differences at the balance sheet date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction.

Deferred income tax assets are recognized for all deductible temporary differences, carry forward of unused tax credits and unused tax losses, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred income tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the balance sheet date.

Deferred tax assets include Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. Accordingly, MAT is recognized as deferred tax asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with the asset will be realized.

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

A provision is recognized when an enterprise has a present obligation (legal or constructive) as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made of the amount of the obligation. If the effect of time value of money is material, provision is discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset, if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

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

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

## 2.20 Earnings/(loss) per share

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

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

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

## 2.21 Segment reporting

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

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

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

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



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

## 2.22 Standalone statement of cash flow

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

For the purpose of standalone statement of cash flows, cash and cash equivalents comprise the total of current portion of cash and cash equivalents as disclosed in cash and cash equivalent schedule.

## 2.23 Recent accounting pronouncements

### a) New accounting pronouncements adopted by the Company during the current financial year

Ind AS 116, Leases.

The Company adopted Ind AS 116 with effect from April 1, 2019. In accordance with Ind AS 116, Refer note 2.9 for further details.

### b) Amendments issued by MCA to existing standards

The Company adopted following amendments issued by MCA effective from financial year beginning April 1, 2019

### i) Ind AS 12 Income taxes (amendments relating to income tax consequences of dividend and uncertainty over income tax treatments)

The amendment relating to income tax consequences of dividend clarify that an entity shall recognise the income tax consequences of dividends in profit or loss, other comprehensive income or equity according to where the entity originally recognised those past transactions or events. The Company does not expect any impact from this pronouncement. It is relevant to note that the amendment does not amend situations where the entity pays a tax on dividend which is effectively a portion of dividends paid to taxation authorities on behalf of shareholders. Such amount paid or payable to taxation authorities continues to be charged to equity as part of dividend, in accordance with Ind AS 12.

The amendment to Appendix C of Ind AS 12 specifies that the amendment is to be applied to the determination of income tax treatments under Ind AS 12. It outlines the following:

(1) the entity has to use judgement, to determine whether each tax treatment should be considered separately or whether some can be considered together. The decision



should be based on the approach which provides better predictions of the resolution of the uncertainty. (2) the entity is to assume that the taxation authority will have full knowledge of all relevant information while examining any amount. (3) entity has to

consider the probability of the relevant taxation authority accepting the tax treatment and the determination of taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates would depend upon the probability.

The Company does not have any significant impact of the amendment on its financial statements

ii) Ind AS 109 Prepayment features with negative compensation

The amendments relate to the existing requirements in Ind AS 109 regarding termination rights in order to allow measurement at amortised cost (or, depending on the business model, at fair value through other comprehensive income) even in the case of negative compensation payments. The Company does not have any impact from this amendment on its financial statements.

iii) Ind AS 19 Plan amendment, curtailment or settlement

The amendments clarify that if a plan amendment, curtailment or settlement occurs, it is mandatory that the current service cost and the net interest for the period after the re-measurement are determined using the assumptions used for the re-measurement. In addition, amendments have been included to clarify the effect of a plan amendment, curtailment or settlement on the requirements regarding the asset ceiling. The Company does not have any impact from this amendment on its financial statements.

b) Amendments issued by MCA to existing standards (Contd..)

iv) Ind AS 23 Borrowing costs

The amendments clarify that if any specific borrowing remains outstanding after the related asset is ready for its intended use or sale, that borrowing becomes part of the funds that an entity borrows generally when calculating the capitalisation rate on general borrowings. The Company does not have any impact from this amendment on its financial statements.

v) Ind AS 28 Long-term interests in associates and joint ventures

The amendments clarify that an entity applies Ind AS 109 Financial Instruments, to long-term interests in an associate or joint venture that form part of the net investment in the associate or joint venture but to which the equity method is not applied. The Company does not currently have any long-term interests in associates and joint ventures.

2.24 Standards issued but not yet effective

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards. There is no such notification which would have been applicable from April 1, 2020.

Employee Stock Option Plan (ESOP)

Pursuant to the approval by the shareholders in the Annual General Meeting ('AGM'), the Board of Directors have been authorised to introduce, offer, issue and allot share based incentives to eligible employees of the Company under the Bundl ESOP 2015 Plan, the plan is extended to Subsidiary Companies during the current year. The Maximum number of shares that under the Bundl ESOP 2015 Plan shall not exceed 67,289 equity shares.

These instruments generally vest over a period of 4 years and Company expects to grant the instruments under the Bundl ESOP 2015 Plan over the period of 1 to 4 years.

The activity of Bundl ESOP 2015 plan during the year is as follows:

	(No.)
As at March 31, 2020	As at March 31, 2019

Outstanding at the beginning of the year	35,881	18,459
Granted	21,737	20,337
Exercised	-	-
Forfeited, expired and surrendered*	-3,111	-2,915
Outstanding at the end of the year	54,507	35,881
Exercisable at the end of the year	16,467	9,000

The aforesaid Bundl ESOP 2015 Plan carries a weighted average price of ₹ 1, for all the above category for current and previous year.

\* The Company during the previous year, partially repurchased the ESOP grants based on the mutual agreement with the employees for settlement through cash. The cash consideration towards the partial cancellation of ESOP grants has been accounted for as repurchase of equity interest to the extent that the consideration does not exceed the fair value of the equity share on the date of repurchase.

The consideration paid to the employee in excess of the ESOP reserve related to the partially repurchased ESOP grants is adjusted through retained earnings as the consideration did not exceed the fair value of the equity shares on the date of repurchase.

Details of Weighted average remaining contractual life and range of exercise prices for the options outstanding at the balance sheet date:

No of options No of equity shares arising out of options Range of exercise price Remaining life (years)\*

March 31, 2020

Bundl ESOP 2015 Plan 54,507 54,507 1 84

March 31, 2019

Bundl ESOP 2015 Plan 35,881 35,881 1 88

\*Weighted average remaining contractual life in years.

The key assumptions used in fair valuation of ESOP cost by Black-Scholes model is as below:

Particulars	Year ended March 31, 2020					
	Jan 01, 2020 to		Nov 01, 2019 to Dec 31, 2019		Jul 01, 2019 to Apr 01, 2020	
	Mar 31, 2020		Oct 31, 2019		June 30, 2019	
Risk free interest rate			6%		7%	
Expected life of options granted	5		5		5	
Expected volatility (weighted average)	46%		43%			
Dividend Yield (%)					-	
Fair value of the option	1,93,287		1,90,436		1,85,791	
Exercise price			1		1	

  

Particulars	Year ended March 31, 2019					
	Jan 01, 2019 to		Nov 01, 2018 to Dec 31, 2018		Jul 01, 2018 to Apr 01, 2019	
	Mar 31, 2019		Oct 31, 2018		June 30, 2018	
Risk free interest rate			7%		7%	
Expected life of options granted	5		5		5	
Expected volatility (weighted average)	42%		42%			
Dividend Yield (%)			-		-	
Fair value of the option	1,82,149		1,73,164		1,68,735	
Exercise price			1		1	

The expected life of stock options is based on historical data and current expectations and is not necessarily indicative of exercise patterns that

may occur. The expected volatility reflects assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may also not necessarily be the actual outcome.

### Capital management

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

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

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

		( ? in Million)	
Particulars		As at	As at
March 31, 2020	March 31, 2019		
I	Debt to equity position:		
A	Total equity attributable to the shareholders of the Company		31,361
B	Borrowings:		
	Non-current borrowings	787	-
	Current maturities of long term borrowings	101	-
	Total		

		borrowings	888	-
C		Total capital (A+B)	32,249	57,410
D		Debt to equity ratio (%) (B/A)	3%	0%
E		Total borrowings as a % of total capital (B/C)	3%	0%
F		Total equity as a % of total capital (A/C)	97%	100%
II		Cash position:		
		Cash and cash equivalents	4,105	2,042
		Other balances with banks	1,489	771
		Investment in money market instruments	18,574	53,774
			24,168	56,587

#### Financial risk management

The Company is exposed to various financial risks majorly Credit risk, Liquidity risk, interest rate risk and Market risk. The Company's senior management oversees the management of these risks with an objective to minimise the impact of these risks based on charters and (in)formal policies.

i.

#### Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables and unbilled receivables) and from its treasury activities, including deposits with banks and financial institutions, investments in money market and other financial instruments. Credit risk has always been managed by the Company through credit approvals, established credit limits and continuously monitoring

the creditworthiness of customers to which the Company grants credit in the normal course of business.

a Trade receivables

Trade receivables consists of receivables from large number of unrelated restaurant partners and online payment partners. The Companys credit risk with regard to receivables from restaurant is reduced by it's business model which allows it to offset payables to restaurants against receivables. The Company cooperates with known online payment partners, these are short term and carried very low credit risk at the reporting date. The Company's credit period generally is less than 30 days and the Company does not have significant credit risk exposure to any single counterparty. The Company does not hold collateral as security.

As per Ind AS 109, the Company uses the expected credit loss model to assess the impairment loss. The Company uses the provision matrix to compute the expected credit loss allowances for the receivable balances. Provision matrix is calculated based on the actual and credit loss experience that takes in to account the historical experience as well as the current economic conditions. Basis management assessment the expected credit losses relating to receivables is Nil. Refer note 8 for the outstanding trade receivable balance which is subject to credit risk exposure of the Company.

b Financial instruments and cash deposits

Credit risk from balances with banks and financial institutions is managed by the Companys treasury department in accordance with the Company's approved investment policy. Investments of surplus funds are made primarily in liquid mutual fund units, fixed maturity plan securities, fixed deposits, quoted bonds issued by government and quasi government organisations, certificate of deposits, commercial papers etc. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty. Counterparty credit limits are reviewed by the Companys Board of Directors/ Audit Committee on quarterly basis, and may be updated throughout the quarter subject to approval of the Companys Audit Committee. The limits are set to minimise the concentration of risks and therefore mitigate financial loss through counterpartys potential failure to make payments.

The Companys maximum exposure to credit risk for the components of the balance sheet at March 31, 2020 and March 31,

2019 is the carrying amounts as illustrated in note 5 except for financial guarantees. The Companys maximum exposure

relating to financial guarantees instruments is noted in note 32(c) and the liquidity table below.

Basis assessment, the Company has not identified any expected credit loss on the financial instruments and cash deposits.

ii. Liquidity risk

Liquidity risk is the risk of being unable to meet the payment obligations resulting from financial liabilities, which may arise from unavailability of funds. The exposure to liquidity risk is closely monitored on company level using daily liquidity reports and regular cash forecast reports to ensure adequate distribution. The Company believes that cash and cash equivalents and current investments are sufficient to meet its current requirements, accordingly, no liquidity risk is perceived.

The break up of cash and cash equivalents, deposits and current investments are as follows:

		( ? in Million)	
Particulars		As at	As at
March 31, 2020	March 31, 2019		
Cash and cash equivalents		4,105	2,042
Other balance with banks		1,489	771
Investments (investment in money market mutual funds)		18,574	53,774
		24,168	56,587

The table below summarises the maturity profile of the Companys financial liabilities at the reporting date. The amounts are based on contractual undiscounted payments.

Particulars	On Demand	0-180 days	More than 180 days	Total
As at 31 March 2020				
Borrowings	-	50	838	888
Lease liabilities	-	793	10,310	11,103
Trade payables	-	2,616	18	2,634
Other financial liabilities	58	927	39	1,024
	58	4,386	11,205	15,649



As at 31 March 2019

Trade payables	-	4,541	-	4,541
Other financial liabilities	86	554	531	1,171
	86	5,095	531	5,712

## iv. Interest rate risk:

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Company's debt obligation includes the term loan from the financial institution which carry interest rate of 8.60% p.a which is MCLR + spread of 0.30 %. Accordingly, the Company's risk of changes in interest rates relates primarily to debt obligations with floating interest rate. The impact of possible change in floating rate on the entity's profitability is not material.

## iii. Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Such changes in the values of financial instruments may result from changes in the foreign currency exchange rates, interest rates, credit, liquidity and other market changes.

The Company's exposure to foreign currency exchange rate risk is very limited, as the Company doesn't have any significant foreign exchange transactions. Further, the Company's investments are primarily in fixed rate interest bearing investments. Accordingly, the Company is not significantly exposed to interest rate risk.

## Impact of COVID-19

Considering the current COVID-19 situation, we have analysed the credit risk and the consequential delay in realisation from restaurant partners, online payment partners and financial institutions. This assessment is based on market outlook and the financial strength of the restaurant partners, online payment partners and financial institutions in respect of whom amounts are receivable. Based on our assessment, the valuation of receivable, unbilled receivable and investments as at March 31, 2020 is considered appropriate. The Company continues to closely monitor the business outlook and the financial stress in the market and shall consider taking appropriate steps as may be needed to secure the financial interests of the Company.

#### Deferred tax asset:

As at March 31, 2020 and March 31, 2019, the Company is having net deferred tax asset primarily comprising of unabsorbed depreciation and carry forward losses under tax laws, however in the absence of reasonable certainty of future taxable income deferred tax asset has not been recognised.

#### Compliance with FDI regulation:

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

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

The Company has evaluated the guidance above and has obtained a legal opinion from the external legal counsel to conclude that the Company conducts its businesses under various categories namely sale of services through e-commerce and sale of goods through e-commerce amongst others. Accordingly the conditions enumerated in Press Note No. 2 (2018 Series) dated December 26, 2018 (PN2) read with Notification No. FEMA. 20(R) (6)/2019-RB dated January 31, 2019 and Press Note No. 3 (2016 Series) dated March 29, 2016 (PN3) are not applicable to the Company whilst undertaking business under the sale of services through e-commerce category. Accordingly, the Company has not determined any possible exposure on account of compliance with conditions enumerated under PN2 and PN3. In relation to the business activities relating to sale of goods through e-commerce, the Company duly complies with the conditions set forth under the FDI Policy including PN2.

#### Corporate Social Responsibility ('CSR') activity

As per Section 135 of The Company's Act, 2013, a Corporate Social Responsibility (CSR) committee has been formed by Company. The primary function of the Committee is to assist the Board of Directors in formulating a CSR policy and

review the implementation and progress of the same from time to time. The CSR policy intend to adopt the CSR activities mentioned in the Schedule VII of the Company's Act, 2013. The Company has incurred losses during the three immediately preceding financial years and accordingly, is not required to spend any amount for CSR purpose.

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (35) [See below]	Textual information (36) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (37) [See below]	Refer Significant accounting policies

## Textual information (35)

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

#### Company overview

Bundl Technologies Private Limited ("the Company" or "Swiggy") was incorporated on December 26, 2013 as a private limited company. The Company has its registered office at Bengaluru. The Company provides an e-commerce platform enabling food ordering and delivery services operating under the brand name "Swiggy", which provides a single window for ordering from a wide range of restaurants and provides food delivery services using its own exclusive fleet of delivery personnel to pick up orders from restaurants/food prepared in their own kitchen and deliver it to customers and during the year the Company has also started delivery of household items including groceries, fruits and vegetables etc.

The company is also in the business of preparing food in its own kitchen and selling the food (through the Swiggy application) to the end customers.

#### Significant accounting policies

#### Statement of compliance and basis of preparation

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

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

The standalone financial statements are approved and authorised for issue in accordance with a resolution of Board of Directors on December 23, 2020.

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

## Textual information (36)

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

#### Company overview

Bundl Technologies Private Limited ("the Company" or "Swiggy") was incorporated on December 26, 2013 as a private limited company. The Company has its registered office at Bengaluru. The Company provides an e-commerce platform enabling food ordering and delivery services operating under the brand name "Swiggy", which provides a single window for ordering from a wide range of restaurants and provides food delivery services using its own exclusive fleet of delivery personnel to pick up orders from restaurants/food prepared in their own kitchen and deliver it to customers and during the year the Company has also started delivery of household items including groceries, fruits and vegetables etc.

The company is also in the business of preparing food in its own kitchen and selling the food (through the Swiggy application) to the end customers.

#### Significant accounting policies

#### Statement of compliance and basis of preparation

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

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

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

## Textual information (37)

## Disclosure of significant accounting policies [Text Block]

Bundl  
Technologies  
Private  
Limited

Notes to the  
standalone  
financial  
statements

## 1 Company overview

Bundl Technologies Private Limited (the Company or "Swiggy") was incorporated on December 26, 2013 as a private limited company. The Company has its registered office at Bengaluru. The Company provides an e-commerce platform enabling food ordering and delivery services operating under the brand name Swiggy, which provides a single window for ordering from a wide range of restaurants and provides food delivery services using its own exclusive fleet of delivery personnel to pick up orders from restaurants/food prepared in their own kitchen and deliver it to customers and during the year the Company has also started delivery of household items including groceries, fruits and vegetables etc.

The company is also in the business of preparing food in its own kitchen and selling the food (through the Swiggy application) to the end customers.

## 2 Significant accounting policies

### 2.1 Statement of compliance and basis of preparation

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

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

The standalone financial statements are approved and authorised for issue in accordance with a resolution of Board of Directors on December 23, 2020.

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

## 2.2 Use of estimates, assumptions and judgements

The preparation of the standalone financial statements in conformity with Ind AS requires the management to make estimates, judgements and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the standalone financial statements and the reported amounts of revenues and expenses for the year reported. Actual results could differ from those estimates.

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

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

### a Impairment of investment in subsidiaries:

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

### b Fair value measurement of financial instruments

When the fair value of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the Discounted Cash Flow model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. The policy has been further explained under note 2.11.

### c Defined benefit plans

The cost of the defined benefit gratuity plan and other post-employment benefits and the present value of the gratuity obligation is determined using actuarial valuation. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date. The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation. The mortality rate is based on publicly available mortality tables. These mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates.

## 2.2 Use of estimates, assumptions and judgements (Contd..)

### d Share-based payments

Estimating fair value for share-based payment transactions requires determination of the most appropriate valuation model, which is dependent on the terms and conditions of the grant. This estimate also requires determination of the most appropriate inputs to the valuation model including the expected life of the share option, volatility, dividend yield, forfeiture rate and making assumptions about them. The assumptions and models used for estimating fair value for share-based payment transactions are disclosed in note 31.

### e Useful lives of property, plant and equipment

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

### f Taxes

The Company's tax jurisdiction is India. Significant judgments are involved in determining the provision for income taxes and tax credits including the amount expected to be paid or refunded. The Company reviews the carrying amount of deferred tax assets at the end of each reporting period. The policy for the same has been explained under note 2.18.

### g Business combination

In accounting for business combinations, judgment is required in identifying whether an identifiable intangible asset is to be recorded separately from goodwill. Additionally, estimating the acquisition date fair value of the identifiable assets (including useful life estimates) and liabilities acquired and contingent consideration assumed involves management judgment. These measurements are based on information available at the acquisition date and are based on expectations and assumptions that have been deemed reasonable by management. Changes in these judgments, estimates, and assumptions can materially affect the financial position.

### h Leases

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

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

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

## 2.3 Current and Non-current classification

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



months as its operating cycle.

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

An asset is treated as current when it is:

- > Expected to be realised or intended to be sold or consumed in normal operating cycle
- > Held primarily for the purpose of trading
- > Expected to be realised within twelve months after the reporting period, or
- > Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

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

The Company classifies all other liabilities as non-current.

## 2.4 Revenue recognition

The Company generates revenue mainly from providing online food ordering services to restaurants, prime placement and other advertisement services.

### a General revenue recognition:

Revenue is recognised at the point in time when value and control is transferred to the customer, being delivery of food to a customer and it is probable that the Company will collect the related consideration. Revenue is measured net of discounts and other sales-related taxes.

### b Service income:

Service income generated from restaurant partners is earned and recognised when a customers order is fulfilled, being the point at which the Company has no remaining transactional obligation. The fulfilment of the food order is the responsibility of restaurant, accordingly, the gross order value placed by customers is not recognised as revenue, only the commission to which the Company is entitled is recognised as revenue.

c	<p>Delivery income:</p> <p>Delivery income is earned when the Company arranges the food delivery, instead of the restaurant partner using its own delivery system. Where the Company arranges delivery, all delivery fees are recognised as revenue at the point of order fulfilment to the customer. This is irrespective of whether the individual making the delivery is Company's employee, a contractor, or an employee of a third-party service company, as Company maintain primary responsibility for delivery under any of these arrangements. The obligation to fulfil the food order itself remains the responsibility of the restaurant partner, and therefore the gross order value placed by customers is not recognised as revenue, only the delivery fee to which the Company is entitled is recognised as revenue.</p>
d	<p>Carousal income:</p> <p>Carousal income represents income for placing prioritisation on Swiggy's website for specific period. These arrangements cover specified period and the associated revenue are recognised evenly over the same period. Contract assets are recognised when there is excess of revenue earned over billings on contracts. Revenue recognised pending invoicing is classified as unbilled receivables (only act of invoicing is pending) when there is unconditional right to receive cash as per contractual terms.</p>
e	<p>Onboarding fee:</p> <p>Restaurants pay one-time non-refundable fees to join the Company's network, which is majorly towards the completion of onboarding formalities, which is not linked to any future performance obligations accordingly this revenue is recognised immediately.</p>
f	<p>Subscription fee:</p> <p>Revenue from the subscription scheme (i.e. Swiggy super subscription) is recognised over the subscription period of the respective customer.</p>
g	<p>Income from sale of food:</p> <p>Revenue from sale of food items are recognised when the performance obligations are satisfied i.e. when control of the goods or services underlying the performance obligation is transferred to the customer. Accordingly, revenue from the sale of food items are recognised when the food is delivered to the customer where the performance obligation is satisfied.</p>
h	<p>Discounts:</p> <p>The Company periodically provides incentive offers to restaurants and customers to use Company's platform. These promotions are generally in the nature of discount coupons, cash credits, delivery free coupon etc. to be applied against purchases. These incentive offers are recorded as a reduction in revenues, generally on the date the corresponding order revenue is recognized.</p> <p>For those incentives that create an obligation to discount current or future orders, management applies judgment in allocating the incentives that are expected to be redeemed proportionally to current and future orders based on their relative expected transaction prices.</p>
i	<p>Other income:</p> <p>Profit on sale of mutual funds and fair value impact on mark to mark contracts are recognised on transaction completion and or on reporting date as applicable.</p> <p>Interest income is recognised using the effective interest method or time-proportion</p>

method, based on rates implicit in the transaction.

Dividend income is recognized when the Companys right to receive Dividend is established.

## 2.5 Property, plant and equipment

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

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in standalone statement of profit or loss as incurred. The present value of the expected cost for the decommissioning of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

Gains or losses arising from derecognition of the assets are measured as the difference between the net disposal proceeds and the carrying amounts of the assets and are recognized in the standalone statement of profit and loss when the assets are derecognized.

### Capital work in progress:

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

## 2.6 Intangible assets

Intangible assets acquired separately including acquired in business combination are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangibles, excluding capitalised development costs, are not capitalised and the related expenditure is reflected in standalone statement of profit and loss in the period in which the expenditure is incurred.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates.

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

## 2.7

## Depreciation and amortisation

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

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

Asset category	Useful lives estimated by the management
Plant and equipment*	5
Office equipment	5
Computer equipment	3
Furniture and fixtures*	5
Leasehold improvements	Lower of lease term or useful life
Computer software	5
Non-compete asset	3
Trade mark	5

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

Company is assuming terminal value of 5% of the cost of the asset i.e. only 95% of the original cost of asset is depreciated.

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

## 2.8 Impairment

### Financial Assets:

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

### Impairment of non-financial assets:

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

If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the standalone statement of profit and loss. For assets excluding goodwill, an assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the assets or CGUs recoverable amount.

A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the assets recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the standalone statement of profit and loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

## 2.9 Leases

Up to March 31, 2019, Company as a lessee, recognised the leases as operating lease where the risk and rewards incidental to the ownership of an asset substantially vests with the lessor. Operating lease payments were recognised as an expense in the standalone statement of profit and loss on a straight line basis over the lease term unless the lease escalations are linked to the inflation, in such case the lease expenses was recognised as per the terms of the lease arrangement.

### Policy effective April 01, 2019:

The Company assesses at contract inception whether a contract is, or contains, a lease.

That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

#### Company as a lessee

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

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

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

If ownership of the leased asset transfers to the Company at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment. Refer to the accounting policies in section 2.8, Impairment of non-financial assets.

#### ii) Lease liabilities

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

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

## 2.9

### Leases (Contd..)

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

The Company applies the short-term lease exemption (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to

leases of assets that are considered to be low value. Lease payments on short term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

#### Company as a lessor

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

#### Transition to Ind AS 116

Ministry of Corporate Affairs (MCA) through Companies (Indian Accounting Standards) Amendment Rules, 2019 and Companies (Indian Accounting Standards) Second Amendment Rules, has notified Ind AS 116 Leases which replaces the existing lease standard, Ind AS 17 Leases, and other interpretations. Effective April 1, 2019, the Company adopted Ind AS 116, Leases, and applied the standard to all lease contracts existing on April 1, 2019.

The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract. IND AS 116 introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. previously, operating lease expenses are charged to the statement of profit and loss. The standard also contains enhanced disclosure requirements for lessees. Ind AS 116 substantially carries forward the lessor accounting requirements in Ind AS 17.

The Company has adopted the modified retrospective method (option ii) where the ROU asset has been recognised equal to the lease liability on the transition date. Accordingly, comparatives as at and for the year ended March 31, 2019 have not been retrospectively adjusted and therefore will continue to be reported under the accounting policies included as part of our Annual Report for the year ended March 31, 2019.

The following is the summary of practical expedients elected on initial application:

1. Applied a single discount rate to a portfolio of leases of similar assets in similar economic environment with a similar end date
2. Applied the exemption not to recognize ROU assets and liabilities for leases with less than 12 months of lease term on the date of initial application.
3. Excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application.
4. Applied the practical expedient to grandfather the assessment of which transactions are leases. Accordingly, Ind AS 116 is applied only to contracts that were previously identified as leases under Ind AS 17.

Refer note 38 for the ROU and Lease liability disclosures.

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

## 2.11 Financial instruments

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

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

### a Cash and cash equivalents

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

### b Financial assets at amortised cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business whose objective is to hold these assets in order 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.

## 2.11 Financial instruments (Contd..)

### c Financial assets at fair value through other comprehensive income

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business 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. The Company has made an irrevocable election for its investments which are classified as equity instruments to present the subsequent changes in fair value in other comprehensive income based on its business model.

### d Financial assets at fair value through profit or loss

Financial assets are measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets at fair value through profit or loss are immediately recognised in standalone statement of profit and loss.

### e Financial liabilities

Financial liabilities are subsequently carried at amortized cost using the effective interest method, except for contingent consideration recognized in a business combination



which is subsequently measured at fair value through profit or loss. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

**f** Derecognition of financial assets and liabilities

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109.

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

**g** Reclassification of financial assets

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Companys senior management determines change in the business model as a result of external or internal changes which are significant to the Companys operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

**h** Offsetting of financial instruments

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

**i** Fair value of financial instruments

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

Fair value hierarchy:

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

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

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

Level 3 Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the standalone financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

## 2.12 Inventories

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

## 2.13 Borrowing cost

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

## 2.14 Share issue expenses

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

## 2.15 Foreign currency:

The Company determines the functional currency on the basis of primary economic environment in which the entity operates. The functional currency of the Company is Indian Rupee (?).

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

## 2.16 Employee share based payments

The Company measures compensation cost relating to employee stock options plans using the fair valuation method in accordance with Ind AS 102, Share-Based Payment. Compensation expense is amortized over the vesting period as per graded vesting method. The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model (Black-Scholes valuation model). That cost is recognised, together with a corresponding increase in employee stock options reserves in other equity, over the period in which the service conditions are fulfilled in employee benefits expense. The cumulative expense recognised for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Company's best estimate of the number of equity instruments that will ultimately vest. The cost of employee stock options issued to employees of subsidiary companies are accounted as an Investment in accordance with Ind AS 102.

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

2.17

#### Employee benefits

Employee benefits includes provident fund, gratuity and compensated absences.

#### Defined contribution plans

Contributions payable to recognized provident funds, which are defined contribution schemes, are charged to the standalone statement of profit and loss.

#### Defined benefit plans

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

#### Short-term employee benefits

Short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. Compensated absences, which are expected to be utilised within the next 12 months, are treated as short-term employee benefits. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

#### Long-term employee benefits

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

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

2.18

#### Taxes on income

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

#### Current income tax

Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for that period. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted as at the balance sheet date.

#### Deferred income tax

Deferred income tax is recognised using the balance sheet approach, deferred tax is recognized on temporary differences at the balance sheet date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction.

Deferred income tax assets are recognized for all deductible temporary differences, carry forward of unused tax credits and unused tax losses, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred income tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the balance sheet date.

Deferred tax assets include Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. Accordingly, MAT is recognized as deferred tax asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with the asset will be realized.

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

A provision is recognized when an enterprise has a present obligation (legal or constructive) as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made of the amount of the obligation. If the effect of time value of money is material, provision is discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset, if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

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

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

## 2.20 Earnings/(loss) per share

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

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

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

## 2.21 Segment reporting

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

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

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

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

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

## 2.22 Standalone statement of cash flow

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

For the purpose of standalone statement of cash flows, cash and cash equivalents comprise the total of current portion of cash and cash equivalents as disclosed in cash and cash equivalent schedule.

## 2.23 Recent accounting pronouncements

### a) New accounting pronouncements adopted by the Company during the current financial year

Ind AS 116, Leases.

The Company adopted Ind AS 116 with effect from April 1, 2019. In accordance with Ind AS 116, Refer note 2.9 for further details.

### b) Amendments issued by MCA to existing standards

The Company adopted following amendments issued by MCA effective from financial year beginning April 1, 2019

### i) Ind AS 12 Income taxes (amendments relating to income tax consequences of dividend and uncertainty over income tax treatments)

The amendment relating to income tax consequences of dividend clarify that an entity shall recognise the income tax consequences of dividends in profit or loss, other comprehensive income or equity according to where the entity originally recognised those past transactions or events. The Company does not expect any impact from this pronouncement. It is relevant to note that the amendment does not amend situations where the entity pays a tax on dividend which is effectively a portion of dividends paid to taxation authorities on behalf of shareholders. Such amount paid or payable to taxation authorities continues to be charged to equity as part of dividend, in accordance with Ind AS 12.

The amendment to Appendix C of Ind AS 12 specifies that the amendment is to be applied to the determination of income tax treatments under Ind AS 12. It outlines the following:

(1) the entity has to use judgement, to determine whether each tax treatment should be considered separately or whether some can be considered together. The decision

should be based on the approach which provides better predictions of the resolution of the uncertainty. (2) the entity is to assume that the taxation authority will have full knowledge of all relevant information while examining any amount. (3) entity has to

consider the probability of the relevant taxation authority accepting the tax treatment and the determination of taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates would depend upon the probability.

The Company does not have any significant impact of the amendment on its financial statements

ii) Ind AS 109 Prepayment features with negative compensation

The amendments relate to the existing requirements in Ind AS 109 regarding termination rights in order to allow measurement at amortised cost (or, depending on the business model, at fair value through other comprehensive income) even in the case of negative compensation payments. The Company does not have any impact from this amendment on its financial statements.

iii) Ind AS 19 Plan amendment, curtailment or settlement

The amendments clarify that if a plan amendment, curtailment or settlement occurs, it is mandatory that the current service cost and the net interest for the period after the re-measurement are determined using the assumptions used for the re-measurement. In addition, amendments have been included to clarify the effect of a plan amendment, curtailment or settlement on the requirements regarding the asset ceiling. The Company does not have any impact from this amendment on its financial statements.

b) Amendments issued by MCA to existing standards (Contd..)

iv) Ind AS 23 Borrowing costs

The amendments clarify that if any specific borrowing remains outstanding after the related asset is ready for its intended use or sale, that borrowing becomes part of the funds that an entity borrows generally when calculating the capitalisation rate on general borrowings. The Company does not have any impact from this amendment on its financial statements.

v) Ind AS 28 Long-term interests in associates and joint ventures

The amendments clarify that an entity applies Ind AS 109 Financial Instruments, to long-term interests in an associate or joint venture that form part of the net investment in the associate or joint venture but to which the equity method is not applied. The Company does not currently have any long-term interests in associates and joint ventures.

2.24 Standards issued but not yet effective

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards. There is no such notification which would have been applicable from April 1, 2020.

## Employee Stock Option Plan (ESOP)

Pursuant to the approval by the shareholders in the Annual General Meeting ('AGM'), the Board of Directors have been authorised to introduce, offer, issue and allot share based incentives to eligible employees of the Company under the Bundl ESOP 2015 Plan, the plan is extended to Subsidiary Companies during the current year. The Maximum number of shares that under the Bundl ESOP 2015 Plan shall not exceed 67,289 equity shares.

These instruments generally vest over a period of 4 years and Company expects to grant the instruments under the Bundl ESOP 2015 Plan over the period of 1 to 4 years.

The activity of Bundl ESOP 2015 plan during the year is as follows:

	(No.)
As at March 31, 2020	As at March 31, 2019



Outstanding at the beginning of the year	35,881	18,459
Granted	21,737	20,337
Exercised	-	-
Forfeited, expired and surrendered*	-3,111	-2,915
Outstanding at the end of the year	54,507	35,881
Exercisable at the end of the year	16,467	9,000

The aforesaid Bundl ESOP 2015 Plan carries a weighted average price of ₹ 1, for all the above category for current and previous year.

\* The Company during the previous year, partially repurchased the ESOP grants based on the mutual agreement with the employees for settlement through cash. The cash consideration towards the partial cancellation of ESOP grants has been accounted for as repurchase of equity interest to the extent that the consideration does not exceed the fair value of the equity share on the date of repurchase.

The consideration paid to the employee in excess of the ESOP reserve related to the partially repurchased ESOP grants is adjusted through retained earnings as the consideration did not exceed the fair value of the equity shares on the date of repurchase.

Details of Weighted average remaining contractual life and range of exercise prices for the options outstanding at the balance sheet date:

No of options No of equity shares arising out of options Range of exercise price Remaining life (years)\*

March 31, 2020

Bundl ESOP 2015 Plan 54,507 54,507 1 84

March 31, 2019

Bundl ESOP 2015 Plan 35,881 35,881 1 88

\*Weighted average remaining contractual life in years.

The key assumptions used in fair valuation of ESOP cost by Black-Scholes model is as below:

Particulars	Year ended March 31, 2020					
	Jan 01, 2020 to		Nov 01, 2019 to Dec 31, 2019		Jul 01, 2019 to Apr 01, 2020	
	Mar 31, 2020		Oct 31, 2019		June 30, 2019	
Risk free interest rate			6%		7%	
Expected life of options granted	5		5		5	
Expected volatility (weighted average)	46%		43%			
Dividend Yield (%)					-	
Fair value of the option	1,93,287		1,90,436		1,85,791	
Exercise price			1		1	

  

Particulars	Year ended March 31, 2019					
	Jan 01, 2019 to		Nov 01, 2018 to Dec 31, 2018		Jul 01, 2018 to Apr 01, 2019	
	Mar 31, 2019		Oct 31, 2018		June 30, 2018	
Risk free interest rate			7%		7%	
Expected life of options granted	5		5		5	
Expected volatility (weighted average)	42%		42%			
Dividend Yield (%)			-		-	
Fair value of the option	1,82,149		1,73,164		1,68,735	
Exercise price			1		1	

The expected life of stock options is based on historical data and current expectations and is not necessarily indicative of exercise patterns that

may occur. The expected volatility reflects assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may also not necessarily be the actual outcome.

### Capital management

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

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

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

		( ? in Million)	
Particulars		As at	As at
March 31, 2020	March 31, 2019		
I	Debt to equity position:		
A	Total equity attributable to the shareholders of the Company		31,361
B	Borrowings:		
	Non-current borrowings	787	-
	Current maturities of long term borrowings	101	-
	Total		

		borrowings	888	-
C		Total capital (A+B)	32,249	57,410
D		Debt to equity ratio (%) (B/A)	3%	0%
E		Total borrowings as a % of total capital (B/C)	3%	0%
F		Total equity as a % of total capital (A/C)	97%	100%
II		Cash position:		
		Cash and cash equivalents	4,105	2,042
		Other balances with banks	1,489	771
		Investment in money market instruments	18,574	53,774
			24,168	56,587

#### Financial risk management

The Company is exposed to various financial risks majorly Credit risk, Liquidity risk, interest rate risk and Market risk. The Company's senior management oversees the management of these risks with an objective to minimise the impact of these risks based on charters and (in)formal policies.

i.

#### Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables and unbilled receivables) and from its treasury activities, including deposits with banks and financial institutions, investments in money market and other financial instruments. Credit risk has always been managed by the Company through credit approvals, established credit limits and continuously monitoring

the creditworthiness of customers to which the Company grants credit in the normal course of business.

a Trade receivables

Trade receivables consists of receivables from large number of unrelated restaurant partners and online payment partners. The Companys credit risk with regard to receivables from restaurant is reduced by it's business model which allows it to offset payables to restaurants against receivables. The Company cooperates with known online payment partners, these are short term and carried very low credit risk at the reporting date. The Company's credit period generally is less than 30 days and the Company does not have significant credit risk exposure to any single counterparty. The Company does not hold collateral as security.

As per Ind AS 109, the Company uses the expected credit loss model to assess the impairment loss. The Company uses the provision matrix to compute the expected credit loss allowances for the receivable balances. Provision matrix is calculated based on the actual and credit loss experience that takes in to account the historical experience as well as the current economic conditions. Basis management assessment the expected credit losses relating to receivables is Nil. Refer note 8 for the outstanding trade receivable balance which is subject to credit risk exposure of the Company.

b Financial instruments and cash deposits

Credit risk from balances with banks and financial institutions is managed by the Companys treasury department in accordance with the Company's approved investment policy. Investments of surplus funds are made primarily in liquid mutual fund units, fixed maturity plan securities, fixed deposits, quoted bonds issued by government and quasi government organisations, certificate of deposits, commercial papers etc. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty. Counterparty credit limits are reviewed by the Companys Board of Directors/ Audit Committee on quarterly basis, and may be updated throughout the quarter subject to approval of the Companys Audit Committee. The limits are set to minimise the concentration of risks and therefore mitigate financial loss through counterpartys potential failure to make payments.

The Companys maximum exposure to credit risk for the components of the balance sheet at March 31, 2020 and March 31,

2019 is the carrying amounts as illustrated in note 5 except for financial guarantees. The Companys maximum exposure

relating to financial guarantees instruments is noted in note 32(c) and the liquidity table below.

Basis assessment, the Company has not identified any expected credit loss on the financial instruments and cash deposits.

ii. Liquidity risk

Liquidity risk is the risk of being unable to meet the payment obligations resulting from financial liabilities, which may arise from unavailability of funds. The exposure to liquidity risk is closely monitored on company level using daily liquidity reports and regular cash forecast reports to ensure adequate distribution. The Company believes that cash and cash equivalents and current investments are sufficient to meet its current requirements, accordingly, no liquidity risk is perceived.

The break up of cash and cash equivalents, deposits and current investments are as follows:

		( ? in Million)	
Particulars		As at	As at
March 31, 2020	March 31, 2019		
Cash and cash equivalents		4,105	2,042
Other balance with banks		1,489	771
Investments (investment in money market mutual funds)		18,574	53,774
		24,168	56,587

The table below summarises the maturity profile of the Companys financial liabilities at the reporting date. The amounts are based on contractual undiscounted payments.

Particulars	On Demand	0-180 days	More than 180 days	Total
As at 31 March 2020				
Borrowings	-	50	838	888
Lease liabilities	-	793	10,310	11,103
Trade payables	-	2,616	18	2,634
Other financial liabilities	58	927	39	1,024
	58	4,386	11,205	15,649

As at 31 March 2019

Trade payables	-	4,541	-	4,541
Other financial liabilities	86	554	531	1,171
	86	5,095	531	5,712

## iv. Interest rate risk:

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Company's debt obligation includes the term loan from the financial institution which carry interest rate of 8.60% p.a which is MCLR + spread of 0.30 %. Accordingly, the Company's risk of changes in interest rates relates primarily to debt obligations with floating interest rate. The impact of possible change in floating rate on the entity's profitability is not material.

## iii. Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Such changes in the values of financial instruments may result from changes in the foreign currency exchange rates, interest rates, credit, liquidity and other market changes.

The Company's exposure to foreign currency exchange rate risk is very limited, as the Company doesn't have any significant foreign exchange transactions. Further, the Company's investments are primarily in fixed rate interest bearing investments. Accordingly, the Company is not significantly exposed to interest rate risk.

## Impact of COVID-19

Considering the current COVID-19 situation, we have analysed the credit risk and the consequential delay in realisation from restaurant partners, online payment partners and financial institutions. This assessment is based on market outlook and the financial strength of the restaurant partners, online payment partners and financial institutions in respect of whom amounts are receivable. Based on our assessment, the valuation of receivable, unbilled receivable and investments as at March 31, 2020 is considered appropriate. The Company continues to closely monitor the business outlook and the financial stress in the market and shall consider taking appropriate steps as may be needed to secure the financial interests of the Company.

#### Deferred tax asset:

As at March 31, 2020 and March 31, 2019, the Company is having net deferred tax asset primarily comprising of unabsorbed depreciation and carry forward losses under tax laws, however in the absence of reasonable certainty of future taxable income deferred tax asset has not been recognised.

#### Compliance with FDI regulation:

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

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

The Company has evaluated the guidance above and has obtained a legal opinion from the external legal counsel to conclude that the Company conducts its businesses under various categories namely sale of services through e-commerce and sale of goods through e-commerce amongst others. Accordingly the conditions enumerated in Press Note No. 2 (2018 Series) dated December 26, 2018 (PN2) read with Notification No. FEMA. 20(R) (6)/2019-RB dated January 31, 2019 and Press Note No. 3 (2016 Series) dated March 29, 2016 (PN3) are not applicable to the Company whilst undertaking business under the sale of services through e-commerce category. Accordingly, the Company has not determined any possible exposure on account of compliance with conditions enumerated under PN2 and PN3. In relation to the business activities relating to sale of goods through e-commerce, the Company duly complies with the conditions set forth under the FDI Policy including PN2.

#### Corporate Social Responsibility ('CSR') activity

As per Section 135 of The Companies Act, 2013, a Corporate Social Responsibility (CSR) committee has been formed by Company. The primary function of the Committee is to assist the Board of Directors in formulating a CSR policy and



review the implementation and progress of the same from time to time. The CSR policy intend to adopt the CSR activities mentioned in the Schedule VII of the Company's Act, 2013. The Company has incurred losses during the three immediately preceding financial years and accordingly, is not required to spend any amount for CSR purpose.

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

### Disclosure of initial application of standards or interpretations [Table]

..(1)

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

Initially applied Ind ASs [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]				
Disclosure of initial application of standards or interpretations [Abstract]				
Disclosure of initial application of standards or interpretations [Line items]				
Title of initially applied Ind AS	Ind AS 116, Leases	Ind AS 116, Leases	Ind AS 12 – Income taxes (amendments relating to income tax consequences of dividend and uncertainty over income tax treatments)	Ind AS 12 – Income taxes (amendments relating to income tax consequences of dividend and uncertainty over income tax treatments)
Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS	The Company adopted Ind AS 116 with effect from April 1, 2019. In accordance with Ind AS 116, Refer note 2.9 for further details.	The Company adopted Ind AS 116 with effect from April 1, 2019. In accordance with Ind AS 116, Refer note 2.9 for further details.	Textual information (38) [See below]	Textual information (39) [See below]

### Disclosure of initial application of standards or interpretations [Table]

..(2)

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

Initially applied Ind ASs [Axis]	3		4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]				
Disclosure of initial application of standards or interpretations [Abstract]				
Disclosure of initial application of standards or interpretations [Line items]				
Title of initially applied Ind AS	Ind AS 109 – Prepayment features with negative compensation	Ind AS 109 – Prepayment features with negative compensation	Ind AS 19 – Plan amendment, curtailment or settlement	Ind AS 19 – Plan amendment, curtailment or settlement
Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS	Textual information (40) [See below]	Textual information (41) [See below]	Textual information (42) [See below]	Textual information (43) [See below]

**Disclosure of initial application of standards or interpretations [Table]**

..(3)

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

Initially applied Ind ASs [Axis]	5		6	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]				
Disclosure of initial application of standards or interpretations [Abstract]				
Disclosure of initial application of standards or interpretations [Line items]				
Title of initially applied Ind AS	Ind AS 23 – Borrowing costs	Ind AS 23 – Borrowing costs	Ind AS 28 – Long-term interests in associates and joint ventures	Ind AS 28 – Long-term interests in associates and joint ventures
Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS	Textual information (44) [See below]	Textual information (45) [See below]	Textual information (46) [See below]	Textual information (47) [See below]

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]	Textual information (48) [See below]	
Whether initial application of an Ind AS has an effect on the current period or any prior period	Yes	Yes
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

**Textual information (38)****Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS**

The amendment relating to income tax consequences of dividend clarify that an entity shall recognise the income tax consequences of dividends in profit or loss, other comprehensive income or equity according to where the entity originally recognised those past transactions or events. The Company does not expect any impact from this pronouncement. It is relevant to note that the amendment does not amend situations where the entity pays a tax on dividend which is effectively a portion of dividends paid to taxation authorities on behalf of shareholders. Such amount paid or payable to taxation authorities continues to be charged to equity as part of dividend, in accordance with Ind AS 12. The amendment to Appendix C of Ind AS 12 specifies that the amendment is to be applied to the determination of income tax treatments under Ind AS 12. It outlines the following: (1) the entity has to use judgement, to determine whether each tax treatment should be considered separately or whether some can be considered together. The decision should be based on the approach which provides better predictions of the resolution of the uncertainty. (2) the entity is to assume that the taxation authority will have full knowledge of all relevant information while examining any amount. (3) entity has to consider the probability of the relevant taxation authority accepting the tax treatment and the determination of taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates would depend upon the probability. The Company does not have any significant impact of the amendment on its financial statements

## Textual information (39)

### **Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS**

The amendment relating to income tax consequences of dividend clarify that an entity shall recognise the income tax consequences of dividends in profit or loss, other comprehensive income or equity according to where the entity originally recognised those past transactions or events. The Company does not expect any impact from this pronouncement. It is relevant to note that the amendment does not amend situations where the entity pays a tax on dividend which is effectively a portion of dividends paid to taxation authorities on behalf of shareholders. Such amount paid or payable to taxation authorities continues to be charged to equity as part of dividend, in accordance with Ind AS 12. The amendment to Appendix C of Ind AS 12 specifies that the amendment is to be applied to the determination of income tax treatments under Ind AS 12. It outlines the following: (1) the entity has to use judgement, to determine whether each tax treatment should be considered separately or whether some can be considered together. The decision should be based on the approach which provides better predictions of the resolution of the uncertainty. (2) the entity is to assume that the taxation authority will have full knowledge of all relevant information while examining any amount. (3) entity has to consider the probability of the relevant taxation authority accepting the tax treatment and the determination of taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates would depend upon the probability. The Company does not have any significant impact of the amendment on its financial statements

## Textual information (40)

### **Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS**

The amendments relate to the existing requirements in Ind AS 109 regarding termination rights in order to allow measurement at amortised cost (or, depending on the business model, at fair value through other comprehensive income) even in the case of negative compensation payments. The Company does not have any impact from this amendment on its financial statements.

## Textual information (41)

### **Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS**

The amendments relate to the existing requirements in Ind AS 109 regarding termination rights in order to allow measurement at amortised cost (or, depending on the business model, at fair value through other comprehensive income) even in the case of negative compensation payments. The Company does not have any impact from this amendment on its financial statements.

## Textual information (42)

### **Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS**

The amendments clarify that if a plan amendment, curtailment or settlement occurs, it is mandatory that the current service cost and the net interest for the period after the re-measurement are determined using the assumptions used for the re-measurement. In addition, amendments have been included to clarify the effect of a plan amendment, curtailment or settlement on the requirements regarding the asset ceiling. The Company does not have any impact from this amendment on its financial statements.

## Textual information (43)

### **Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS**

The amendments clarify that if a plan amendment, curtailment or settlement occurs, it is mandatory that the current service cost and the net interest for the period after the re-measurement are determined using the assumptions used for the re-measurement. In addition, amendments have been included to clarify the effect of a plan amendment, curtailment or settlement on the requirements regarding the asset ceiling. The Company does not have any impact from this amendment on its financial statements.

## Textual information (44)

### **Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS**

The amendments clarify that if any specific borrowing remains outstanding after the related asset is ready for its intended use or sale, that borrowing becomes part of the funds that an entity borrows generally when calculating the capitalisation rate on general borrowings. The Company does not have any impact from this amendment on its financial statements.

## Textual information (45)

### **Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS**

The amendments clarify that if any specific borrowing remains outstanding after the related asset is ready for its intended use or sale, that borrowing becomes part of the funds that an entity borrows generally when calculating the capitalisation rate on general borrowings. The Company does not have any impact from this amendment on its financial statements.

## Textual information (46)

### **Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS**

The amendments clarify that an entity applies Ind AS 109 Financial Instruments, to long-term interests in an associate or joint venture that form part of the net investment in the associate or joint venture but to which the equity method is not applied. The Company does not currently have any long-term interests in associates and joint ventures.

## Textual information (47)

### **Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS**

The amendments clarify that an entity applies Ind AS 109 Financial Instruments, to long-term interests in an associate or joint venture that form part of the net investment in the associate or joint venture but to which the equity method is not applied. The Company does not currently have any long-term interests in associates and joint ventures.

## Textual information (48)

### Disclosure of initial application of standards or interpretations [Text Block]

#### Recent accounting pronouncements

#### a) New accounting pronouncements adopted by the Company during the current financial year

Ind AS 116, Leases.

The Company adopted Ind AS 116 with effect from April 1, 2019. In accordance with Ind AS 116, Refer note 2.9 for further details.

#### b) Amendments issued by MCA to existing standards

The Company adopted following amendments issued by MCA effective from financial year beginning April 1, 2019

#### i) Ind AS 12 – Income taxes (amendments relating to income tax consequences of dividend and uncertainty over income tax treatments)

The amendment relating to income tax consequences of dividend clarify that an entity shall recognise the income tax consequences of dividends in profit or loss, other comprehensive income or equity according to where the entity originally recognised those past transactions or events. The Company does not expect any impact from this pronouncement. It is relevant to note that the amendment does not amend situations where the entity pays a tax on dividend which is effectively a portion of dividends paid to taxation authorities on behalf of shareholders. Such amount paid or payable to taxation authorities continues to be charged to equity as part of dividend, in accordance with Ind AS 12.

The amendment to Appendix C of Ind AS 12 specifies that the amendment is to be applied to the determination of income tax treatments under Ind AS 12. It outlines the following:

(1) the entity has to use judgement, to determine whether each tax treatment should be considered separately or whether some can be considered together. The decision should be based on the approach which provides better predictions of the resolution of the uncertainty. (2) the entity is to assume that the taxation authority will have full knowledge of all relevant information while examining any amount. (3) entity has to consider the probability of the relevant taxation authority accepting the tax treatment and the determination of taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates would depend upon the probability.

The Company does not have any significant impact of the amendment on its financial statements

#### ii) Ind AS 109 – Prepayment features with negative compensation

The amendments relate to the existing requirements in Ind AS 109 regarding termination rights in order to allow measurement at amortised cost (or, depending on the business model, at fair value through other comprehensive income) even in the case of negative compensation payments. The Company does not have any impact from this amendment on its financial statements.

#### iii) Ind AS 19 – Plan amendment, curtailment or settlement

The amendments clarify that if a plan amendment, curtailment or settlement occurs, it is mandatory that the current service cost and the net interest for the period after the re-measurement are determined using the assumptions used for the re-measurement. In addition, amendments have been included to clarify the effect of a plan amendment, curtailment or settlement on the requirements regarding the asset ceiling. The Company does not have any impact from this amendment on its financial statements.

b) Amendments issued by MCA to existing standards (Contd..)

iv) Ind AS 23 – Borrowing costs

The amendments clarify that if any specific borrowing remains outstanding after the related asset is ready for its intended use or sale, that borrowing becomes part of the funds that an entity borrows generally when calculating the capitalisation rate on general borrowings. The Company does not have any impact from this amendment on its financial statements.

v) Ind AS 28 – Long-term interests in associates and joint ventures

The amendments clarify that an entity applies Ind AS 109 Financial Instruments, to long-term interests in an associate or joint venture that form part of the net investment in the associate or joint venture but to which the equity method is not applied. The Company does not currently have any long-term interests in associates and joint ventures.

## [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]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	straight-line basis	straight-line basis	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	5	5	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	straight-line basis	straight-line basis	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	5	5	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	straight-line basis	straight-line basis	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	5	5	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

Unless otherwise specified, all monetary values are in 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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	straight-line basis	straight-line basis	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	3	3	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]	Leasehold improvements [Member]		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]	Owned and leased assets [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	straight-line basis	straight-line basis	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Over lease term	Over lease term	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(7)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]
	01/04/2019 to 31/03/2020
Disclosure of property, plant and equipment [TextBlock]	
Disclosure of detailed information about property, plant and equipment [TextBlock]	
Disclosure of additional information about property plant and equipment [Abstract]	
Disclosure of additional information about property plant and equipment [Line items]	
Depreciation method, property, plant and equipment	NA
Useful lives or depreciation rates, property, plant and equipment	NA
Whether property, plant and equipment are stated at revalued amount	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]	
	31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			12,279	808
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			3	2
Total disposals and retirements, property, plant and equipment			3	2
Total increase (decrease) in property, plant and equipment			12,276	806
Property, plant and equipment at end of period	(A) 11,219	(B) 870	13,360	1,084

## Footnotes

(A) Property, plant and equipment 3,589 Right-of- use assets 7,630

(B) Property, plant and equipment 870

## 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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		1,927	158	
Total Depreciation property plant and equipment		1,927	158	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			1	
Total disposals and retirements, property, plant and equipment			1	
Total increase (decrease) in property, plant and equipment		1,927	157	
Property, plant and equipment at end of period	278	2,141	214	57

## 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]	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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	406	144		406
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-82	-14		
Total Depreciation property plant and equipment	-82	-14		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1			1
Total disposals and retirements, property, plant and equipment	1			1
Total increase (decrease) in property, plant and equipment	323	130		405
Property, plant and equipment at end of period	476	153	23	574

## 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]	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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	144			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			82	14
Total Depreciation property plant and equipment			82	14
Total increase (decrease) in property, plant and equipment	144		82	14
Property, plant and equipment at end of period	169	25	98	16

## 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]	Plant and 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]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		406	144	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1		
Total disposals and retirements, property, plant and equipment		1		
Total increase (decrease) in property, plant and equipment		405	144	
Property, plant and equipment at end of period	2	574	169	25

## 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]	Plant and equipment [Member]			Other plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				406
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	82	14		-82
Total Depreciation property plant and equipment	82	14		-82
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				1
Total disposals and retirements, property, plant and equipment				1
Total increase (decrease) in property, plant and equipment	82	14		323
Property, plant and equipment at end of period	98	16	2	476

## 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]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	144		406	144
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-14			
Total Depreciation property plant and equipment	-14			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			1	
Total disposals and retirements, property, plant and equipment			1	
Total increase (decrease) in property, plant and equipment	130		405	144
Property, plant and equipment at end of period	153	23	574	169

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

..(8)

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

Classes of property, plant and equipment [Axis]	Other 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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		82	14	
Total Depreciation property plant and equipment		82	14	
Total increase (decrease) in property, plant and equipment		82	14	
Property, plant and equipment at end of period	25	98	16	2



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

..(9)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	406	144		406
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-82	-14		
Total Depreciation property plant and equipment	-82	-14		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1			1
Total disposals and retirements, property, plant and equipment	1			1
Total increase (decrease) in property, plant and equipment	323	130		405
Property, plant and equipment at end of period	476	153	23	574

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

..(10)

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

Classes of property, plant and equipment [Axis]	Other 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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	144			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			82	14
Total Depreciation property plant and equipment			82	14
Total increase (decrease) in property, plant and equipment	144		82	14
Property, plant and equipment at end of period	169	25	98	16

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

..(11)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]	Furniture and fixtures [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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		82	27	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-17	-5	
Total Depreciation property plant and equipment		-17	-5	
Total increase (decrease) in property, plant and equipment		65	22	
Property, plant and equipment at end of period	2	97	32	10

## 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]	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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	82	27		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				17
Total Depreciation property plant and equipment				17
Total increase (decrease) in property, plant and equipment	82	27		17
Property, plant and equipment at end of period	120	38	11	23

## 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]	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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			82	27
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	5		-17	-5
Total Depreciation property plant and equipment	5		-17	-5
Total increase (decrease) in property, plant and equipment	5		65	22
Property, plant and equipment at end of period	6	1	97	32

## 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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		82	27	
Total increase (decrease) in property, plant and equipment		82	27	
Property, plant and equipment at end of period	10	120	38	11

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

..(15)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				246
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	17	5		-57
Total Depreciation property plant and equipment	17	5		-57
Total increase (decrease) in property, plant and equipment	17	5		189
Property, plant and equipment at end of period	23	6	1	317

## 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]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	125		246	125
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-13			
Total Depreciation property plant and equipment	-13			
Total increase (decrease) in property, plant and equipment	112		246	125
Property, plant and equipment at end of period	128	16	389	143

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

..(17)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		57	13	
Total Depreciation property plant and equipment		57	13	
Total increase (decrease) in property, plant and equipment		57	13	
Property, plant and equipment at end of period	18	72	15	2

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

..(18)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	246	125		246
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-57	-13		
Total Depreciation property plant and equipment	-57	-13		
Total increase (decrease) in property, plant and equipment	189	112		246
Property, plant and equipment at end of period	317	128	16	389

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

..(19)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	125			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			57	13
Total Depreciation property plant and equipment			57	13
Total increase (decrease) in property, plant and equipment	125		57	13
Property, plant and equipment at end of period	143	18	72	15



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

..(20)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		343	326	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-214	-103	
Total Depreciation property plant and equipment		-214	-103	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			1	
Total disposals and retirements, property, plant and equipment			1	
Total increase (decrease) in property, plant and equipment		129	222	
Property, plant and equipment at end of period	2	474	345	123

## 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]	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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	343	326		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				214
Total Depreciation property plant and equipment				214
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2		
Total disposals and retirements, property, plant and equipment		2		
Total increase (decrease) in property, plant and equipment	343	324		214
Property, plant and equipment at end of period	835	492	168	361

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

..(22)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			343	326
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	103		-214	-103
Total Depreciation property plant and equipment	103		-214	-103
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1			1
Total disposals and retirements, property, plant and equipment	1			1
Total increase (decrease) in property, plant and equipment	102		129	222
Property, plant and equipment at end of period	147	45	474	345

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

..(23)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		343	326	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			2	
Total disposals and retirements, property, plant and equipment			2	
Total increase (decrease) in property, plant and equipment		343	324	
Property, plant and equipment at end of period	123	835	492	168

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

..(24)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				2,306
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	214	103		-291
Total Depreciation property plant and equipment	214	103		-291
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1		2
Total disposals and retirements, property, plant and equipment		1		2
Total increase (decrease) in property, plant and equipment	214	102		2,013
Property, plant and equipment at end of period	361	147	45	2,225

## 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]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	186		2,306	186
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-23			
Total Depreciation property plant and equipment	-23			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			2	
Total disposals and retirements, property, plant and equipment			2	
Total increase (decrease) in property, plant and equipment	163		2,304	186
Property, plant and equipment at end of period	212	49	2,546	242

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

..(26)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		291	23	
Total Depreciation property plant and equipment		291	23	
Total increase (decrease) in property, plant and equipment		291	23	
Property, plant and equipment at end of period	56	321	30	7

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

..(27)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2,306	186		2,306
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-291	-23		
Total Depreciation property plant and equipment	-291	-23		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2			2
Total disposals and retirements, property, plant and equipment	2			2
Total increase (decrease) in property, plant and equipment	2,013	163		2,304
Property, plant and equipment at end of period	2,225	212	49	2,546



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

..(28)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	186			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			291	23
Total Depreciation property plant and equipment			291	23
Total increase (decrease) in property, plant and equipment	186		291	23
Property, plant and equipment at end of period	242	56	321	30

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

..(29)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]	Other property, plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		8,896		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1,266		
Total Depreciation property plant and equipment		-1,266		
Total increase (decrease) in property, plant and equipment		7,630	0	
Property, plant and equipment at end of period	7	7,630	0	0

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

..(30)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	8,896			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1,266
Total Depreciation property plant and equipment				1,266
Total increase (decrease) in property, plant and equipment	8,896	0		1,266
Property, plant and equipment at end of period	8,896	0	0	1,266

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

..(31)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			8,896	
Total increase (decrease) in property, plant and equipment	0		8,896	0
Property, plant and equipment at end of period	0	0	8,896	0

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

..(32)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		1,266		
Total Depreciation property plant and equipment		1,266		
Total increase (decrease) in property, plant and equipment		1,266	0	
Property, plant and equipment at end of period	0	1,266	0	0

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

..(33)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
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	8,896			8,896
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,266			
Total Depreciation property plant and equipment	-1,266			
Total increase (decrease) in property, plant and equipment	7,630	0		8,896
Property, plant and equipment at end of period	7,630	0	0	8,896

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

..(34)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, 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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1,266	
Total Depreciation property plant and equipment			1,266	
Total increase (decrease) in property, plant and equipment	0		1,266	0
Property, plant and equipment at end of period	0	0	1,266	0

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

..(35)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Right-of- use assets (Building)	Right-of- use assets (Building)	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		8,896		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1,266		
Total Depreciation property plant and equipment		-1,266		
Total increase (decrease) in property, plant and equipment		7,630	0	
Property, plant and equipment at end of period	0	7,630	0	0

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

..(36)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [TextBlock]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Right-of- use assets (Building)	Right-of- use assets (Building)		Right-of- use assets (Building)
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	8,896			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1,266
Total Depreciation property plant and equipment				1,266
Total increase (decrease) in property, plant and equipment	8,896	0		1,266
Property, plant and equipment at end of period	8,896	0	0	1,266

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

..(37)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of property, plant and equipment [TextBlock]		
Disclosure of detailed information about property, plant and equipment [TextBlock]		
Disclosure of detailed information about property, plant and equipment [Abstract]		
Disclosure of detailed information about property, plant and equipment [Line items]		
Nature of other property plant and equipment others	Right-of- use assets (Building)	
Reconciliation of changes in property, plant and equipment [Abstract]		
Changes in property, plant and equipment [Abstract]		
Total increase (decrease) in property, plant and equipment	0	
Property, plant and equipment at end of period	0	0

**[612100] Notes - Impairment of assets**

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

**[400700] Notes - Investment property**

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	Refer Significant accounting policies	Refer Significant accounting policies
Useful lives or depreciation rates, investment property, cost model	Refer Significant accounting policies	Refer Significant accounting policies

**[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

<b>Classes of other intangible assets [Axis]</b>	<b>Company other intangible assets [Member]</b>			
<b>Sub classes of other intangible assets [Axis]</b>	<b>Internally generated and other than internally generated intangible assets [Member]</b>			
<b>Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]</b>	<b>Carrying amount [Member]</b>		<b>Gross carrying amount [Member]</b>	
	<b>31/03/2020</b>	<b>31/03/2019</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Total increase (decrease) in Other intangible assets			0	0
Other intangible assets at end of period	19	43	77	77



## 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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		24	23	
Total increase (decrease) in Other intangible assets		24	23	
Other intangible assets at end of period	77	58	34	11

## 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]	Brands and trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets	-5	-4		
Total increase (decrease) in Other intangible assets	-5	-4		0
Other intangible assets at end of period	8	13	17	19

## Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets			5	4
Total increase (decrease) in Other intangible assets	0		5	4
Other intangible assets at end of period	19	19	11	6

## Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	2	19	19	19

## Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			Trade marks [Member]
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets	5	4		-5
Total increase (decrease) in Other intangible assets	5	4		-5
Other intangible assets at end of period	11	6	2	8

## 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]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets	-4			
Total increase (decrease) in Other intangible assets	-4		0	0
Other intangible assets at end of period	13	17	19	19

## Disclosure of detailed information about other intangible assets [Table]

..(8)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		5	4	
Total increase (decrease) in Other intangible assets		5	4	
Other intangible assets at end of period	19	11	6	2

## Disclosure of detailed information about other intangible assets [Table]

..(9)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets	-5	-4		
Total increase (decrease) in Other intangible assets	-5	-4		0
Other intangible assets at end of period	8	13	17	19

## Disclosure of detailed information about other intangible assets [Table]

..(10)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets			5	4
Total increase (decrease) in Other intangible assets	0		5	4
Other intangible assets at end of period	19	19	11	6

## Disclosure of detailed information about other intangible assets [Table]

..(11)

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

Classes of other intangible assets [Axis]	Trade marks [Member]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		-3	-3	
Total increase (decrease) in Other intangible assets		-3	-3	
Other intangible assets at end of period	2	2	5	8

## Disclosure of detailed information about other intangible assets [Table]

..(12)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated 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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets				3
Total increase (decrease) in Other intangible assets	0	0		3
Other intangible assets at end of period	10	10	10	8

## Disclosure of detailed information about other intangible assets [Table]

..(13)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets	3		-3	-3
Total increase (decrease) in Other intangible assets	3		-3	-3
Other intangible assets at end of period	5	2	2	5

## Disclosure of detailed information about other intangible assets [Table]

..(14)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	8	10	10	10

## Disclosure of detailed information about other intangible assets [Table]

..(15)

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

Classes of other intangible assets [Axis]	Computer software [Member]			Other intangible assets [Member]
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets	3	3		-16
Total increase (decrease) in Other intangible assets	3	3		-16
Other intangible assets at end of period	8	5	2	9

## Disclosure of detailed information about other intangible assets [Table]

..(16)

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

Classes of other intangible assets [Axis]	Other intangible assets [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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets	-16			
Total increase (decrease) in Other intangible assets	-16		0	0
Other intangible assets at end of period	25	41	48	48

## Disclosure of detailed information about other intangible assets [Table]

..(17)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		16	16	
Total increase (decrease) in Other intangible assets		16	16	
Other intangible assets at end of period	48	39	23	7



## Disclosure of detailed information about other intangible assets [Table]

..(18)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets				16
Total increase (decrease) in Other intangible assets	0	0		16
Other intangible assets at end of period	48	48	48	39

## Disclosure of detailed information about other intangible assets [Table]

..(19)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]		Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others			Refer to child member	Refer to child member
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets	16		-16	-16
Total increase (decrease) in Other intangible assets	16		-16	-16
Other intangible assets at end of period	23	7	9	25

## Disclosure of detailed information about other intangible assets [Table]

..(20)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Refer to child member	Refer to child member	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	41	48	48	48

## Disclosure of detailed information about other intangible assets [Table]

..(21)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			Internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Refer to child member	Refer to child member		Non-compete asset
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets	16	16		-16
Total increase (decrease) in Other intangible assets	16	16		-16
Other intangible assets at end of period	39	23	7	9

## Disclosure of detailed information about other intangible assets [Table]

..(22)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Non-compete asset		Non-compete asset	Non-compete asset
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets	-16			
Total increase (decrease) in Other intangible assets	-16		0	0
Other intangible assets at end of period	25	41	48	48

## Disclosure of detailed information about other intangible assets [Table]

..(23)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Non-compete asset	Non-compete asset	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		16	16	
Total increase (decrease) in Other intangible assets		16	16	
Other intangible assets at end of period	48	39	23	7

**Disclosure of additional information about other intangible assets [Table]**

..(1)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]		Trade marks [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

**Disclosure of additional information about other intangible assets [Table]**

..(2)

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

Classes of other intangible assets [Axis]	Trade marks [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	straight-line basis	straight-line basis	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	5	5	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

**Disclosure of additional information about other intangible assets [Table]**

..(3)

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

Classes of other intangible assets [Axis]	Computer software [Member]		Other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	straight-line basis	straight-line basis	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	5	5	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

**Disclosure of additional information about other intangible assets [Table]**

..(4)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]				
Disclosure of detailed information about other intangible assets [TextBlock]				
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	3	3
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

**[401000] Notes - Biological assets other than bearer plants**

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	Refer Significant accounting policies	Refer Significant accounting policies
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Refer Significant accounting policies	Refer Significant accounting policies

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

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Corporate loans [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	7,874	4,755	638	387
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(2)

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

Classes of financial assets [Axis]	Corporate loans [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2020	31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	(A) 638	387	1,216	1,375
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Security deposits	Security deposits		

**Footnotes**

(A) Security deposits (Non-Current) 484 Security deposits (Current) 154

**Disclosure of financial assets [Table]**

..(3)

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

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,216	1,375	6,020	2,993
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	6,020	2,993	(A) 6,020	(B) 2,993
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Textual information (49) [See below]	Interest receivable on bank and corporate deposits 180 Cash in hand 1 Balances with banks 2,041 Deposits with banks (including margin money deposits) 771

**Footnotes**

(A) Interest receivable on bank and corporate deposits 234 Unbilled receivables 179 Receivable from subsidiaries 13 Balances with banks 3,455 Deposits with banks (including margin money deposits) 2,139

(B) Interest receivable on bank and corporate deposits 180 Cash in hand 1 Balances with banks 2,041 Deposits with banks (including margin money deposits) 771

**Disclosure of financial assets [Table]**

..(5)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Equity investments [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	18,574	53,774	18,574	53,774
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(6)

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

Classes of financial assets [Axis]	Equity investments [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	11,943	48,771	11,943	48,771
Financial assets, at fair value	0	0	0	0

**Disclosure of financial assets [Table]**

..(7)

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

Classes of financial assets [Axis]	Equity investments [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	(A) 6,631	(B) 5,003
Financial assets, at fair value	0	0
Description of other financial assets at amortised cost class	Investments in NCD/Bonds 3,931 Investments in certificate of deposits 2,700	Investments in commercial papers 231 Investments in NCD/Bonds 4,222 Investments in certificate of deposits 550

**Footnotes**

(A) Investments in NCD/Bonds 3,931 Investments in certificate of deposits 2,700

(B) Investments in commercial papers 231 Investments in NCD/Bonds 4,222 Investments in certificate of deposits 550

**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]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	11,473	5,712	(A) 11,473	(B) 5,712
Financial liabilities, at fair value	0	0	0	0

**Footnotes**

(A) Term loan from financial institutions (including current maturities) 888 Trade payables 2,634 Lease liabilities 6,927 Business guarantee liability 441 Employee related liabilities 267 Capital creditors 219 Other financial liabilities 97

(B) Trade payables 4,541 Business guarantee liability 563 Employee related liabilities 168 Capital creditors 65 Other financial liabilities 375



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

	<b>01/04/2019 to 31/03/2020</b>
Disclosure of financial instruments [TextBlock]	Textual information (50) [See below]
Disclosure of financial assets [TextBlock]	Textual information (51) [See below]
Disclosure of financial assets [Abstract]	
Disclosure of financial assets [Line items]	
Financial assets	
Financial assets, at fair value	
Description of other financial assets at amortised cost class	
Disclosure of financial liabilities [TextBlock]	Textual information (52) [See below]
Disclosure of financial liabilities [Abstract]	
Disclosure of financial liabilities [Line items]	
Financial liabilities	
Financial liabilities, at fair value	
Disclosure of credit risk [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Line items]	
Disclosure of credit risk exposure [TextBlock]	Textual information (53) [See below]
Disclosure of credit risk exposure [Abstract]	
Disclosure of credit risk exposure [Line items]	
Financial assets	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of provision matrix [Line items]	
Financial assets	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	
Disclosure of financial instruments by type of interest rate [Line items]	
Financial assets	
Financial liabilities	

## Textual information (49)

### Description of other financial assets at amortised cost class

Interest receivable on bank and corporate deposits 234 Unbilled receivables 179 Receivable from subsidiaries 13 Balances with banks 3,455  
Deposits with banks (including margin money deposits) 2,139

## Textual information (50)

## Disclosure of financial instruments [Text Block]

Financial instruments - category and fair value hierarchy

The carrying value and the fair value of the financial instruments by categories is as follows:

Particulars	Note	As at March 31, 2020	As at March 31, 2019
Financial assets measured at amortised cost:			
Trade receivables	36.1	1,216	1,375
Security deposits	36.2	638	387
Investments in NCD/Bonds	36.4	3,931	4,222
Investments in certificate of deposits	36.4	2,700	550
Investments in commercial papers	36.4	-	231
Interest receivable on bank and corporate deposits	36.1	234	180
Unbilled receivables	36.1	179	-
Receivable			

from subsidiaries	36.1	13	-
		8,911	6,945
Financial assets measured at fair value through profit and loss	36.4		
Investments in liquid mutual fund units		11,943	48,615
Investments in fixed maturity plan securities		-	156
		11,943	48,771
Cash and cash equivalents and other balances with banks	36.3		
Cash in hand		-	1
Balances with banks		3,455	2,041
Deposits with banks (including margin money deposits)		2,139	771
		5,594	2,813
Financial liabilities measured at amortised cost			
Term loan from financial institutions (including current maturities)	36.2	888	-
Trade payables	36.1	2,634	4,541

Lease liabilities		36.2	6,927	-
Business guarantee liability		36.1	441	563
Employee related liabilities		36.1	267	168
Capital creditors		36.1	219	65
Other financial liabilities			97	375
			11,473	5,712
Fair value hierarchy				
	Level 1	Quoted prices (unadjusted) in active markets for identical assets or liabilities.		
	Level 2	Inputs other than quoted price included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)		
	Level 3	Inputs for the assets and liabilities that are not based on observable market data (unobservable inputs)		
36.1	The carrying value of these financial assets and liabilities in the financial statements are considered to be the same as their fair value, due to their short term nature.			
36.2	The carrying value of these financial assets and liabilities in the financial statements are carried at amortised cost, to achieve a constant			

effective rate of interest over their respective lives.

36.3

These accounts are considered to be highly liquid / liquid and the carrying amount of these are considered to be the same as their fair value.

36.4

Fair value hierarchy of assets and liabilities carried at fair value on recurring basis is as follows:

( in Million)				
Particulars	Fair value measurement Balance at the end of the reporting period			
Assets	Level 1	Level 2	Level 3	
As at March 31, 2020				
Investments in liquid mutual fund units	11,943	11,943	-	-
Investments in NCD/Bonds	3,931	-	3,931	-
Investments in certificate of deposits	2,700	-	2,700	-
	18,574	11,943	6,631	-
As at March 31, 2019				
Investments in liquid mutual fund units	48,615	48,615	-	-
Investments in fixed maturity plan securities	156	156	-	-
Investments in NCD/Bonds	4,222	-	4,222	-
Investments in certificate of deposits	550	-	550	-
Investments in commercial papers	231	-	231	-

	53,774	48,771	5,003	-
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## Textual information (51)

## Disclosure of financial assets [Text Block]

## Financial instruments - category and fair value hierarchy

The carrying value and the fair value of the financial instruments by categories is as follows:

Particulars	Note	As at March 31, 2020	As at March 31, 2019
Financial assets measured at amortised cost:			
Trade receivables	36.1	1,216	1,375
Security deposits	36.2	638	387
Investments in NCD/Bonds	36.4	3,931	4,222
Investments in certificate of deposits	36.4	2,700	550
Investments in commercial papers	36.4	-	231
Interest receivable on bank and corporate deposits	36.1	234	180
Unbilled receivables	36.1	179	-
Receivable from subsidiaries	36.1	13	-
		8,911	6,945
Financial assets measured at fair value through profit and loss	36.4		
Investments in liquid mutual fund units		11,943	48,615
Investments in fixed maturity plan securities		-	156
		11,943	48,771
Cash and cash equivalents and other balances with banks	36.3		
Cash in hand		-	1
Balances with banks		3,455	2,041

Deposits with banks (including margin money deposits)	2,139	771
	5,594	2,813

## Textual information (52)

### Disclosure of financial liabilities [Text Block]

Financial liabilities measured at amortised cost			
Term loan from financial institutions (including current maturities)	36.2	888	
Trade payables	36.1	2,634	4,541
Lease liabilities	36.2	6,927	-
Business guarantee liability	36.1	441	563
Employee related liabilities	36.1	267	168
Capital creditors	36.1	219	65
Other financial liabilities		97	375
		11,473	5,712

## Textual information (53)

### Disclosure of credit risk exposure [Text Block]

#### Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables and unbilled receivables) and from its treasury activities, including deposits with banks and financial institutions, investments in money market and other financial instruments. Credit risk has always been managed by the Company through credit approvals, established credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit in the normal course of business.



**[400400] Notes - Non-current investments****Details of non-current investments [Table]**

..(1)

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

Classification of non-current investments [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Non-current investments	3,335	701	346	312
Name of body corporate in whom investment has been made	Supr Infotech solutions Private Limited	Scootsy Logistics Private Limited	Maverix Platforms Private Limited	Maverix Platforms Private Limited
Number of shares of non-current investment made in body corporate	[shares] 8,69,355	[shares] 4,53,899	[shares] 21,35,402	[shares] 20,65,552

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

	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (54) [See below]	
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	3,681	1,013
Aggregate provision for diminution in value of non-current investments	0	0

## Textual information (54)

## Disclosure of notes on non-current investments explanatory [Text Block]

Investments		( ? in Million)
	As at March 31, 2020	As at March 31, 2019
Non-current		
Unquoted - carried at cost		
Investment in subsidiaries		
Scootsy Logistics Private Limited (refer note 5.1)	-	701
(676,152 Equity shares of rs 10 each, fully paid up (March 31, 2019: 411,418)		
(42,481 Series A CCPS of rs 10 each, fully paid up (March 31, 2019: 42,481)		
(net of Impairment of rs 1023 Mn ( March 31, 2019: Nil), refer note below for details)		
Supr Infotech solutions Private Limited (refer note 5.2)		
(869,355 Equity shares of rs 10 each, fully paid up (March 31, 2019 : Nil)	3,335	-
Investment in equity instruments of associate		
Maverix Platforms Private Limited (refer note 5.3)	346	312
(10 Equity shares of rs 10 each, fully paid up (March 31, 2019: 10)		
(2,065,542 Series C1 0.01% CCPS of rs 10 each, fully paid up (March 31, 2019: 2,065,542)		
(69,850 Series C3 0.01% CCPS of rs 10 each, fully paid up (March 31, 2019: Nil)		
	3,681	1,013

## A Details of aggregate amount of quoted, unquoted and impairment of investments:

Aggregate amount of quoted investments and market value thereof	18,574	53,774
Aggregate amount of unquoted investments (net of impairment)	3,681	1,013
Aggregate amount of impairment in value of investments.	1,621	598

## B Details of investment in subsidiary and associate:

5.1. On August 03, 2018, the Company acquired 100% of shareholding in Scootsy Logistics Private Limited ("Scootsy"), India, for a total consideration of ₹ 371 Million. Scootsy operates as an e-commerce platform enabling food ordering and delivery services for restaurants, grocery, gifting stores through web and mobile based technology platform. The business acquisition was conducted by entering in to a share purchase agreement, consideration was paid in 4 tranches during FY 2018-19 and FY 2019-20 and an additional amount of ₹ 2 Million pertaining to working capital adjustments paid during the year along with the final tranche.

Post acquisition of Scootsy, the Company has carried out equity infusion through subscription of equity shares amounting to ₹ 330 Million during FY 2018-19 and ₹ 320 Million during the current year.

As at March 31, 2020, the Company had assessed the carrying value of the entire investment of ₹ 1,023 Mn, based on future operational plan and projected cashflows, the entire investment has been impaired as at March 31, 2020.

## 5 Investments (Contd..)

5.2. On September 27, 2019, the Company acquired 100% of shareholding in Supr Infotech Solutions Private Limited ("Suprdaily"), India, for a total consideration of ₹ 515 Million. Suprdaily delivers daily needs like milk, bread and other items on a pre-subscription model basis. The investment was carried out through a share subscription agreement and the entire consideration was paid during September 2019.

Post acquisition of Suprdaily, the Company has carried out equity infusion through subscription of equity shares amounting to ₹ 2,631 Million and also issued the ESOPs amounting to ₹ 189 Million to the employees of Suprdaily which is treated as investment and included above.

Subsequent to balance sheet date the Company has carried out further equity infusion of ₹ 380 Million and subscription to ICD amounting to ₹ 944 Million, which carries interest rate of 8.6% p.a with a

maturity of 3 years.

As at March 31, 2020, the Company had assessed the carrying value of ₹ 3,335 Million of the aforesaid

investment for impairment. Based on future operational plan, projected cashflows and valuation carried out by an external valuer, the management is of the view that, the carrying value of the aforesaid investments as at balance sheet date is appropriate.

5.3. On February 22, 2019, the Company acquired 27% of shareholding in Maverix Platforms Private Limited ("Maverix"), India, for a total consideration of ₹ 312 Million. Maverix produces and sells ready-to-eat and ready-to-cook food products such as curries, batters and mixes, parathas, dals, sides etc. The investment was carried through a share subscription agreement and the entire consideration was paid in February, 2019. During the current year, the company has further invested through subscription of CCPS Series C3 amounting to ₹ 35 Million.

## 5 Investments (Contd..)

### 5.B Detail of other investments:

5.4. Below are the category wise details of investment in money market instruments:

	As at March 31, 2020		As at March 31, 2019	
Units	₹ in Million	Units	₹ in Million	
Investments carried at fair value through profit and loss				
Investments in liquid mutual fund units				
HDFC Low Duration Fund Direct-Growth	10,54,08,565	4,660	11,51,99,132	4,707
Kotak Savings Fund - Dir - Growth	5,62,33,147	1,847	13,78,40,975	4,212
SBI Magnum Ultra Short Duration Fund - Dir - Growth	3,73,834	1,675	6,73,931	2,810
IDFC Low Duration Direct-G	5,06,30,402	1,463	12,55,73,660	3,358
Aditya Birla Sun Life Savings Fund - Dir - Growth	24,55,821	984	1,22,73,609	4,563
Aditya Birla Sun Life Floating Rate Fund - LTP - Dir - Growth	19,90,570	502	-	-
ICICI Prudential Savings Fund - Dir - Growth	12,83,516	501	-	-
HDFC Overnight Fund - Direct Plan - Growth Option	67,372	200	-	-
Aditya Birla SL Overnight Fund Direct-G	1,02,577	111	-	-
SBI Liquid Direct-Growth	-	-	6,07,202	1,778
SBI Magnum Low Duration Fund	-	-	16,57,619	4,032
Aditya Birla SL Liquid Direct-Growth	-	-	1,18,51,124	3,560
Axis Liquid Fund - Dir - Growth	-	-	16,65,929	3,454
ICICI Prudential Liquid Fund- Dir- G	-	-	93,65,400	2,589

IDFC Corporate Bond Direct -G	-	-	44,01,21,036	5,660
Reliance Floating Rate Fund - Dir - Growth	-	-	43,92,326	132
Reliance Liquid Direct-Growth	-	-	17,01,032	7,760
			11,943	48,615
Investments in fixed maturity plan securities				
Reliance Interval Fund V Series 1 Direct-G	-	-	1,50,00,000	156
		-		156
Investments carried at amortised cost				
Investments in commercial papers				
KMIL CP 346 Days 28-June-2019	-	-	500	231
IL&FS Financial Services Limited Cp 15-02-2019 (refer note 28.b)	800	369	800	369
IL&FS Leasing and Financial Services Limited Cp 11-07-2019 (refer note 28.b)	500	229	500	229
Impairment loss recognised on expected credit loss (refer note 28.b)	-1,300	-598	-1,300	-598
		-		231
5.B Detail of other investments (Contd..)				
	As at March 31, 2020		As at March 31, 2019	
Units	? in Million	Units	? in Million	
Investments carried at amortised cost				
Investments in NCD/Bonds				
Housing Development Finance Corporation Ltd Sr-R-023 7.2 Ncd 01Sp20 Fvrs1Cr (01-Sep-2020)	90	936	-	-
7.70% Tata Capital Financial Services Limited 10-07-2020	500	526	-	-
7.50% Kotak Mahindra Prime Limited Sr-I 10Nv20	500	517	-	-
Housing Development Finance Corporation Ltd Series 002 8.51 Ncd 15Jl20 Fvrs10Lac	500	506	-	-
7.80% HDB Financial Services Limited 29-06-2020	250	266	-	-

7.50% Bajaj Finance Ltd Ncd 10-Aug-20	250	263	-	-
9.3808% HDB Financial Services Ltd 15-Jun-2020	250	263	-	-
8.70% HDFC Ltd 15-Dec-2020	250	257	-	-
Housing Development Finance Corporation Ltd Sr-R-008 Rr Ncd 24Ap27 Fvrs1Cr	20	244	-	-
8.9449% Tata Capital Financial Services Limited 15-Jul-2020	150	153	-	-
0.00% LIC Housing Finance Limited NCD 02Sp19	-	-	250	353
7.50% Bajaj Finance Limited 2-Dec-2019	-	-	100	102
7.85% Housing Development Fin Corp. Ltd Sr-T-002 NCD 21Ju19 Fvrs1Crloa upto 23Mr18	-	-	35	351
7.90% Bajaj Finance Limited	-	-	150	156
7.90% Mahindra & Mahindra Fin. Services Ltd Srncd 23Apr19 Fvrs10Lac	-	-	350	355
7.95% TCFSL 10-Apr-2019	-	-	250	255
8.26% HDFC Secured Redeemable NCD Series P-005	-	-	35	368
8.5855% Aditya Birla Finance Ltd- 27-12-2019	-	-	350	350
8.5975% L&T Finance Ltd 19-12-19	-	-	250	250
8.6197% L&T Finance Ltd. 30-1-2020	-	-	250	250
8.8820% TCFSL 20-Jan-2020	-	-	500	505
9.44% LIC HFL 30-08-2019	-	-	100	107
9.51% LIC HFL 24-07-2019	-	-	100	109
Fullerton India Credit Co. Ltd Sr-40 8.85 Ncd 19Ap19 Fvrs10Lac	-	-	250	255
Fullerton India Credit Company Ltd Sr-47 8.9 Ncd 16Sp19 Fvrs10Lac	-	-	250	254
KMIL Sr-001 7.9 Ncd 05Ap19	-	-	50	51
Kotak Mahindra Prime Ltd Sr-Ii 7.7605 Ncd 27My19 Fvrs10Lac	-	-	50	51
L&T Housing Finance Limited Sr-H Opt 1 8.7 NCD 22Jl19	-	-	40	100
		3,931		4,222
Investments in certificate of deposits				

8.20% HDFC LTD FD 04-04-2020 CUMM OPTION	1,00,00,00,000	1,000	-	-
8.55% BAJAJ FINANCE LIMITED FD 03-04-2020 CUMM OPTION.	50,00,00,000	500	-	-
6.45% BAJAJ FINANCE LTD 271 DAYS FD CUMM OPT 09-12-2020	25,00,00,000	250	-	-
6.45% HDFC LTD 271DAYS FD CUMM OPT 02-12-2020	25,00,00,000	250	-	-
7.00% BAJAJ FINANCE LTD 12M FD CUMM OPT 04-03-2021	25,00,00,000	250	-	-
7.00% BAJAJ FINANCE LTD 13M FD CUMM OPT 04-04-2021	25,00,00,000	250	-	-
8.15% LIC HOUSING FINANCE LTD FD 08-04-2020 CUMM OPT	19,99,99,000	200	-	-
7.40% PNB Housing Finance Ltd Fd 15-April-2019	-	-	5,00,00,000	50
8.55% Bajaj Finance Limited Fd 28-03-2020 Cummm Option	-	-	50,00,00,000	500
		2,700		550
		18,574		53,774

### [400500] Notes - Current investments

#### Details of current investments [Table]

..(1)

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

Classification of current investments [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in debentures or bonds	Other current investments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Current investments	11,943	48,615	3,931	156
Name of body corporate in whom investment has been made	Investments in liquid mutual fund units	Investments in liquid mutual fund units	Investments in Non-Convertible Debentures(NCDs)/Bonds	Investments in fixed maturity plan securities
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0



## Details of current investments [Table]

..(2)

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

Classification of current investments [Axis]	3		4	5
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Other current investments	Other current investments	Investments in debentures or bonds	Other current investments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Current investments	2,700	231	4,222	550
Name of body corporate in whom investment has been made	Investments in certificate of deposits	Investments in commercial papers	Investments in Non-Convertible Debentures(NCDs)/Bonds	Investments in certificate of deposits
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

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

	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of notes on current investments explanatory [TextBlock]	Textual information (55) [See below]	
Aggregate amount of quoted current investments	18,574	53,774
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

## Textual information (55)

## Disclosure of notes on current investments explanatory [Text Block]

Current		
Quoted		
Investments carried at fair value through profit or loss		
Investments in liquid mutual fund units	11,943	48,615
Investments in fixed maturity plan securities	-	156
Investments carried at amortised cost		
Investments in commercial papers	-	231
Investments in Non-Convertible Debentures(NCDs)/Bonds	3,931	4,222
Investments in certificate of deposits	2,700	550
	18,574	53,774

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-37,228	-23,277
Net cash flows from (used in) operating activities	-37,228	-23,277
Net cash flows from (used in) investing activities, continuing operations	30,156	-46,583
Net cash flows from (used in) investing activities	30,156	-46,583
Net cash flows from (used in) financing activities, continuing operations	9,135	70,719
Net cash flows from (used in) financing activities	9,135	70,719

**[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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (56) [See below]			
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Refer to child member
Number of shares authorised	[shares] 13,92,856	[shares] 13,37,856		[shares] 5,00,000
Value of shares authorised	9.42856	8.87856		0.5
Number of shares issued	[shares] 9,73,245	[shares] 9,39,167		[shares] 1,02,130
Value of shares issued	8.81328	8.4725		0.10213
Number of shares subscribed and fully paid	[shares] 9,73,245	[shares] 9,39,167		[shares] 1,02,130
Value of shares subscribed and fully paid	8.81328	8.4725		0.10213
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] 9,73,245	[shares] 9,39,167		[shares] 1,02,130
Total value of shares subscribed	8.81328	8.4725		0.10213
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 9,73,245	[shares] 9,39,167		[shares] 1,02,130
Value of shares called	8.81328	8.4725		0.10213
Value of shares paid-up	8.81328	8.4725		0.10213
Par value per share				[INR/shares] 1
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in other private placement	[shares] 34,078	[shares] 3,66,617		[shares] 0
Total aggregate number of shares issued during period	[shares] 34,078	[shares] 3,66,617		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 34,078	[shares] 3,66,617		[shares] 0
Number of shares outstanding at end of period	[shares] 9,73,245	[shares] 9,39,167	[shares] 5,72,550	[shares] 1,02,130
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other private placement issue during period	0.34078	3.66563		0
Total aggregate amount of increase in equity share capital during period	0.34078	3.66563		0
Total increase (decrease) in share capital	0.34078	3.66563		0
Equity share capital at end of period	8.81328	8.4725	4.80687	0.10213
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Refer to child member

## Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Refer to child member		Preference shares	Preference shares
Number of shares authorised	[shares] 5,00,000		[shares] 8,84,891	[shares] 8,37,856
Value of shares authorised	0.5		8.84891	8.37856
Number of shares issued	[shares] 1,02,130		[shares] 8,71,115	[shares] 8,37,037
Value of shares issued	0.10213		8.71115	8.37037
Number of shares subscribed and fully paid	[shares] 1,02,130		[shares] 8,71,115	[shares] 8,37,037
Value of shares subscribed and fully paid	0.10213		8.71115	8.37037
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] 1,02,130		[shares] 8,71,115	[shares] 8,37,037
Total value of shares subscribed	0.10213		8.71115	8.37037
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,02,130		[shares] 8,71,115	[shares] 8,37,037
Value of shares called	0.10213		8.71115	8.37037
Value of shares paid-up	0.10213		8.71115	8.37037
Par value per share	[INR/shares] 1		[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0		[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in other private placement	[shares] 60		[shares] 34,078	[shares] 3,66,557
Total aggregate number of shares issued during period	[shares] 60		[shares] 34,078	[shares] 3,66,557
Total increase (decrease) in number of shares outstanding	[shares] 60		[shares] 34,078	[shares] 3,66,557
Number of shares outstanding at end of period	[shares] 1,02,130	[shares] 1,02,070	[shares] 8,71,115	[shares] 8,37,037
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other private placement issue during period	0.00006		0.34078	3.66557
Total aggregate amount of increase in equity share capital during period	0.00006		0.34078	3.66557
Total increase (decrease) in share capital	0.00006		0.34078	3.66557
Equity share capital at end of period	0.10213	0.10207	8.71115	8.37037
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Type of share	Refer to child member		Preference shares	Preference shares

## Disclosure of classes of equity share capital [Table]

..(3)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]	Equity shares 3 [Member]		
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share		Unclassified shares	Unclassified shares	
Number of shares authorised		[shares] 7,965	[shares] 0	
Value of shares authorised		0.07965	0	
Number of shares issued		[shares] 0	[shares] 0	
Value of shares issued		0	0	
Number of shares subscribed and fully paid		[shares] 0	[shares] 0	
Value of shares subscribed and fully paid		0	0	
Number of shares subscribed but not fully paid		[shares] 0	[shares] 0	
Value of shares subscribed but not fully paid		0	0	
Total number of shares subscribed		[shares] 0	[shares] 0	
Total value of shares subscribed		0	0	
Value of shares paid-up [Abstract]				
Number of shares paid-up		[shares] 0	[shares] 0	
Value of shares called		0	0	
Value of shares paid-up		0	0	
Par value per share		[INR/shares] 10	[INR/shares] 0	
Amount per share called in case shares not fully called		[INR/shares] 0	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Total increase (decrease) in number of shares outstanding		[shares] 0	[shares] 0	
Number of shares outstanding at end of period	[shares] 4,70,480	[shares] 0	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Total increase (decrease) in share capital		0	0	
Equity share capital at end of period	4.7048	0	0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	0	
Type of share		Unclassified shares	Unclassified 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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Refer to child member	Refer to child member	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Refer to child member	Refer to child member	Equity	Equity
Name of shareholder	Refer to child member	Refer to child member	Sri Harsha Majety	Sri Harsha Majety
Permanent account number of shareholder			BDHPS5275G	BDHPS5275G
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 99,070	[shares] 99,070	[shares] 54,690	[shares] 54,690
Percentage of shareholding in company	97.00%	97.00%	54.00%	54.00%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Lakshmi Nandan Reddy Obul	Lakshmi Nandan Reddy Obul	Rahul Jaimini	Rahul Jaimini
Permanent account number of shareholder	AAQPO4616C	AAQPO4616C	AMYPJ1550G	AMYPJ1550G
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 24,690	[shares] 24,690	[shares] 19,690	[shares] 19,690
Percentage of shareholding in company	24.00%	24.00%	19.00%	19.00%

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

..(3)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]		Equity shares 3 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]		Name of shareholder [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Preference shares	Preference shares	Unclassified shares	Unclassified shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Preference shares	Preference shares	Unclassified shares	Unclassified shares

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (57) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	[pure] 12	[pure] 12
Nature of security on private placement of equity share	P r i v a t e Placement	Textual information (58) [See below]
Whether money raised from public offering during year	No	No



## Textual information (56)

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

Share capital	(Rs in Million)	
	As at March 31, 2020	As at March 31, 2019
Authorised share capital		
500,000 (March 31, 2019: 500,000) equity shares of Rs 1 each.	1	1
884,891 (March 31, 2019: 837,856) 0.01% compulsorily convertible cumulative preference shares ('CCCPS') of Rs 10 each.	9	8
7,965 (March 31, 2019: Nil) Unclassified shares of Rs 10 each	-	-
	10	9
(i) Equity share capital		
Issued, subscribed and fully paid-up share capital		
Equity share capital*	-	-
(ii) Instruments entirely equity in nature		
0.01% compulsorily convertible cumulative preference shares		
Series A	1	1
Series B	1	1
Series C	1	1
Series D**	-	-
Series E	1	1
Series F	1	1
Series G	2	2
Series H	2	2
Series I ***	-	-

9 9

Total issued, subscribed and fully paid-up share capital

9 9

\* Consists of equity share capital of Rs 102,130 (March 31, 2019: Rs 102,130)

\*\* Consists CCCPS of Rs 297,930 (March 31, 2019: Rs 297,930)

\*\*\* Consists CCCPS of Rs 340,780 (March 31, 2019: Rs Nil)

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

(i) Equity share capital

	No of shares	Amount in Rs
As at April 01, 2018	1,02,070	1,02,070
Issued during the year	60	60
As at March 31, 2019	1,02,130	1,02,130
Issued during the year	-	-
As at March 31, 2020	1,02,130	1,02,130

(ii) Instruments entirely equity in nature

0.01% compulsorily convertible cumulative preference shares ("CCPS")

	As at March 31, 2020		As at March 31, 2019	
	No of shares	Amount in Rs	No of shares	Amount in Rs
Series A				
At the beginning of the year	61,340	6,13,400	61,340	6,13,400
Issued during the year	-	-	-	-
At the end of the year	61,340	6,13,400	61,340	6,13,400

Series B

At the beginning of the year	84,345	8,43,450	84,345	8,43,450
Issued during the year	-	-	-	-
At the end of the year	84,345	8,43,450	84,345	8,43,450
Series C				
At the beginning of the year	1,11,766	11,17,660	1,11,766	11,17,660
Issued during the year	-	-	-	-
At the end of the year	1,11,766	11,17,660	1,11,766	11,17,660
Series D				
At the beginning of the year	29,793	2,97,930	29,793	2,97,930
Issued during the year	-	-	-	-
At the end of the year	29,793	2,97,930	29,793	2,97,930
Share capital (Contd..)				
(ii) Instruments entirely equity in nature (Contd..)				
0.01% compulsorily convertible cumulative preference shares ("CCPS") (contd..)				
	As at March 31, 2020		As at March 31, 2019	
	No of shares	Amount in Rs	No of shares	Amount in Rs
Series E				
At the beginning of the year	1,02,956	10,29,560	1,02,956	10,29,560
Issued during the year	-	-	-	-
At the end of the year	1,02,956	10,29,560	1,02,956	10,29,560
Series F				
At the beginning of the year	80,280	8,02,800	80,280	8,02,800
Issued during the year	-	-	-	-
At the end of the year	80,280	8,02,800	80,280	8,02,800

## Series G

At the beginning of the year	1,18,843	11,88,430	-	-
Issued during the year	-	-	1,18,843	11,88,430
At the end of the year	1,18,843	11,88,430	1,18,843	11,88,430

## Series H

At the beginning of the year	2,47,714	24,77,140	-	-
Issued during the year	-	-	2,47,714	24,77,140
At the end of the year	2,47,714	24,77,140	2,47,714	24,77,140

## Series I

At the beginning of the year	-	-	-	-
Issued during the year	34,078	3,40,780	-	-
At the end of the year	34,078	3,40,780	-	-

Total	8,71,115	87,11,150	8,37,037	83,70,370
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## (b) Terms/ rights attached to equity shares

The Company has only one class of equity shares having par value of Rs 1 per share (March 31, 2019: Rs 1). Each holder of equity shares is entitled to one vote per share. All equity shares rank equally with regard to dividends and share in the Company's residual assets. The company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders, further, the equity share holders other than promoters shall have priority over other equity share holders and will have the same rights as the preference shareholders.

## (c) Terms/ rights attached to CCCPS

The company has nine classes of 0.01% CCCPS having a par value of Rs 10 per share (March 31, 2019: Rs 10). Preference shares of all the nine classes carry a preferential right as to dividend at 0.01% over equity shareholders. Where dividend on CCCPS is not declared for a financial year, the entitlement thereto is carried forward to the subsequent years. Any dividend proposed by

the Board of Directors is subject to shareholders' approval at the ensuing Annual

General Meeting. The voting rights of a preference shareholder are in proportion to their share of the paid-up capital of the Company on any resolution directly affecting their rights.

The preference shares are compulsorily convertible in whole or part into equity shares before the expiry of nineteen years from the date of issuance of these shares in accordance with the terms of the Share Holders Agreement (SHA). Equity shares issued upon a conversion shall be fully-paid and free of all liens, charges and encumbrances.

On winding up of the Company, the holders of preference shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts, in priority to the equity share holders.

#### Share capital (Contd..)

#### (d) Details of shareholders holding more than 5% shares in each class of shares of the Company

	As at March 31, 2020		As at March 31, 2019	
	No.	% of total	No.	% of total
Equity shares				
Sri Harsha Majety	54,690	54%	54,690	54%
Lakshmi Nandan Reddy Obul	24,690	24%	24,690	24%
Rahul Jaimini	19,690	19%	19,690	19%
Others	3,060	3%	3,060	3%
	1,02,130	100%	1,02,130	100%
Instruments entirely equity in nature				
0.01% compulsorily convertible cumulative preference shares ("CCPS")				
Series A				
Accel India IV (Mauritius) Ltd.	22,928	37%	22,928	37%
MIH India Food Holdings B.V	18,688	30%	18,688	30%
SAIF Partners India V Ltd.	8,415	14%	8,415	14%
Tencent Cloud Europe B.V.	4,402	7%	4,402	7%
Others	6,907	11%	6,907	11%

	61,340	100%	61,340	100%
Series B				
SAIF Partners India V Ltd.	22,021	26%	22,021	26%
Norwest Venture Partners VII-A-Mauritius	19,669	23%	19,669	23%
Accel India IV (Mauritius) Ltd.	16,840	20%	16,840	20%
MIH India Food Holdings B.V	12,180	14%	12,180	14%
Apoletto Asia Ltd	6,633	8%	6,633	8%
Others	7,002	8%	7,002	8%
	84,345	100%	84,345	100%
Series C				
Norwest Venture Partners VII-A-Mauritius	30,815	28%	30,815	28%
SAIF Partners India V Ltd.	26,572	24%	26,572	24%
Accel India IV (Mauritius) Ltd.	25,955	23%	25,955	23%
Apoletto Asia Ltd	8,515	8%	8,515	8%
MIH India Food Holdings B.V	7,477	7%	7,477	7%
RB Investments Pte. Ltd.	4,351	4%	4,351	4%
Harmony Partners (Mauritius) Ltd.	4,120	4%	4,120	4%
Others	3,961	4%	3,961	4%
	1,11,766	100%	1,11,766	100%
Series D				
MIH India Food Holdings B.V	9,504	32%	9,504	32%
Bessemer India Capital Holdings II Ltd	9,291	31%	9,291	31%
Tencent Cloud Europe B.V.	2,366	8%	2,366	8%
SAIF Partners India V Ltd.	1,997	7%	1,997	7%
Accel India IV (Mauritius) Ltd.	1,853	6%	1,853	6%
Norwest Venture Partners VII-A-Mauritius	1,734	6%	1,734	6%

Others	3,048	10%	3,048	10%
	29,793	100%	29,793	100%
Series E				
MIH India Food Holdings B.V	77,215	75%	77,215	75%
SAIF Partners India V Ltd.	7,723	8%	7,723	8%
Accel India IV (Mauritius) Ltd.	6,435	6%	6,435	6%
Norwest Venture Partners VII-A (Mauritius)	6,435	6%	6,435	6%
Others	5,148	5%	5,148	5%
	1,02,956	100%	1,02,956	100%
Series F				
MIH India Food Holdings B.V.	48,174	60%	48,174	60%
Inspired Elite Investments Limited	32,106	40%	32,106	40%
	80,280	100%	80,280	100%
Share capital (Contd..)				
Instruments entirely equity in nature (Contd..)				
0.01% compulsorily convertible cumulative preference shares ("CCPS") (Contd..)				
	As at March 31, 2020		As at March 31, 2019	
	No.	% of total	No.	% of total
Series G				
MIH India Food Holdings B.V	40,464	34%	40,464	34%
DST EuroAsia V B.V.	40,454	34%	40,454	34%
Coatue PE Asia XI LLC	25,280	21%	25,280	21%
Inspired Elite Investments Limited	12,645	11%	12,645	11%
	1,18,843	100%	1,18,843	100%



## Series H

MIH India Food Holdings B.V.	1,50,179	61%	1,50,179	61%
Tencent Cloud Europe B.V.	40,342	16%	40,342	16%
HH BTPL Holdings II Pte. Ltd.	14,384	6%	14,384	6%
Inspired Elite Investments Limited	11,923	5%	11,923	5%
Others	30,886	12%	30,886	12%
	2,47,714	100%	2,47,714	100%

## Series I

MIH India Food Holdings B.V.	30,170	89%	-	-
Inspired Elite Investments Limited	3,606	11%		
Others	302	1%	-	-
	34,078	100%	-	-

## (e) Shares reserved for issue under options :

The company has reserved 54,507 (March 31, 2019: 35,881) number of equity shares for issue on exercise of employee stock options, refer note 31 for details.

- (f) The Company has not allotted any fully paid-up equity share by way of bonus issue, or in pursuant to contract without payment being received in cash nor has bought back any class of equity shares during the period of five year immediately preceding the balance sheet date.

- (g) As per the shareholders agreement with CCCPS holders, the CCCPS were carrying buy back rights. As referred to in note 2.1 of the financial statements, the Company has transitioned to Ind AS during the previous financial year, on transition the Company was required to adopt Ind AS 32 Financial Instruments: Presentation, that requires CCCPS (including premium) to be presented as a financial liability as at the respective balance sheet dates i.e. as at April 01, 2017, March 31, 2018 and March 31, 2019 in its entirety given that it contains a buy back right available to the majority holders, as against the current treatment of equity classification. During the year on September 27, 2019, the majority preference shareholders having the ability to trigger the put option have irrevocably waived these rights of buy back. The Company had obtained the legal opinion which confirmed that, based on the above waiver obtained from the majority shareholders, the buyback clause is neither enforceable nor exercisable. Accordingly, the management had continued to carry the aforesaid preference shares as equity classification at the respective balance sheet dates, consequently, the relevant fair value disclosures required under Ind AS 107 Financial Instruments: Disclosures for these preference shares had not been disclosed.

During the current year the Company has issued Series I preference shares, the

terms and conditions of which do not include any buy back rights to the preference shareholders. Accordingly all the preference shares issued are continued to be classified as equity as at March 31, 2020.

## Textual information (57)

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

Share capital	(Rs in Million)	
	As at March 31, 2020	As at March 31, 2019
Authorised share capital		
500,000 (March 31, 2019: 500,000) equity shares of Rs 1 each.	1	1
884,891 (March 31, 2019: 837,856) 0.01% compulsorily convertible cumulative preference shares ('CCCPS') of Rs 10 each.	9	8
7,965 (March 31, 2019: Nil) Unclassified shares of Rs 10 each	-	-
	10	9
(i) Equity share capital		
Issued, subscribed and fully paid-up share capital		
Equity share capital*	-	-
(ii) Instruments entirely equity in nature		
0.01% compulsorily convertible cumulative preference shares		
Series A	1	1
Series B	1	1
Series C	1	1
Series D**	-	-
Series E	1	1
Series F	1	1
Series G	2	2
Series H	2	2
Series I ***	-	-

9 9

Total issued, subscribed and fully paid-up share capital

9 9

\* Consists of equity share capital of Rs 102,130 (March 31, 2019: Rs 102,130)

\*\* Consists CCCPS of Rs 297,930 (March 31, 2019: Rs 297,930)

\*\*\* Consists CCCPS of Rs 340,780 (March 31, 2019: Rs Nil)

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

(i) Equity share capital

No of shares Amount in Rs

As at April 01, 2018

1,02,070 1,02,070

Issued during the year

60 60

As at March 31, 2019

1,02,130 1,02,130

Issued during the year

- -

As at March 31, 2020

1,02,130 1,02,130

(ii) Instruments entirely equity in nature

0.01% compulsorily convertible cumulative preference shares ("CCPS")

As at  
March  
31, 2020As at  
March  
31, 2019No of  
sharesAmount  
in RsNo of  
sharesAmount  
in Rs

Series A

At the beginning of the year

61,340 6,13,400 61,340 6,13,400

Issued during the year

- - - -

At the end of the year

61,340 6,13,400 61,340 6,13,400

Series B

At the beginning of the year	84,345	8,43,450	84,345	8,43,450
Issued during the year	-	-	-	-
At the end of the year	84,345	8,43,450	84,345	8,43,450
Series C				
At the beginning of the year	1,11,766	11,17,660	1,11,766	11,17,660
Issued during the year	-	-	-	-
At the end of the year	1,11,766	11,17,660	1,11,766	11,17,660
Series D				
At the beginning of the year	29,793	2,97,930	29,793	2,97,930
Issued during the year	-	-	-	-
At the end of the year	29,793	2,97,930	29,793	2,97,930
Share capital (Contd..)				
(ii) Instruments entirely equity in nature (Contd..)				
0.01% compulsorily convertible cumulative preference shares ("CCPS") (contd..)				
	As at March 31, 2020		As at March 31, 2019	
	No of shares	Amount in Rs	No of shares	Amount in Rs
Series E				
At the beginning of the year	1,02,956	10,29,560	1,02,956	10,29,560
Issued during the year	-	-	-	-
At the end of the year	1,02,956	10,29,560	1,02,956	10,29,560
Series F				
At the beginning of the year	80,280	8,02,800	80,280	8,02,800
Issued during the year	-	-	-	-
At the end of the year	80,280	8,02,800	80,280	8,02,800

## Series G

At the beginning of the year	1,18,843	11,88,430	-	-
Issued during the year	-	-	1,18,843	11,88,430
At the end of the year	1,18,843	11,88,430	1,18,843	11,88,430

## Series H

At the beginning of the year	2,47,714	24,77,140	-	-
Issued during the year	-	-	2,47,714	24,77,140
At the end of the year	2,47,714	24,77,140	2,47,714	24,77,140

## Series I

At the beginning of the year	-	-	-	-
Issued during the year	34,078	3,40,780	-	-
At the end of the year	34,078	3,40,780	-	-

Total	8,71,115	87,11,150	8,37,037	83,70,370
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## (b) Terms/ rights attached to equity shares

The Company has only one class of equity shares having par value of Rs 1 per share (March 31, 2019: Rs 1). Each holder of equity shares is entitled to one vote per share. All equity shares rank equally with regard to dividends and share in the Company's residual assets. The company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders, further, the equity share holders other than promoters shall have priority over other equity share holders and will have the same rights as the preference shareholders.

## (c) Terms/ rights attached to CCCPS

The company has nine classes of 0.01% CCCPS having a par value of Rs 10 per share (March 31, 2019: Rs 10). Preference shares of all the nine classes carry a preferential right as to dividend at 0.01% over equity shareholders. Where dividend on CCCPS is not declared for a financial year, the entitlement thereto is carried forward to the subsequent years. Any dividend proposed by

the Board of Directors is subject to shareholders' approval at the ensuing Annual

General Meeting. The voting rights of a preference shareholder are in proportion to their share of the paid-up capital of the Company on any resolution directly affecting their rights.

The preference shares are compulsorily convertible in whole or part into equity shares before the expiry of nineteen years from the date of issuance of these shares in accordance with the terms of the Share Holders Agreement (SHA). Equity shares issued upon a conversion shall be fully-paid and free of all liens, charges and encumbrances.

On winding up of the Company, the holders of preference shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts, in priority to the equity share holders.

#### Share capital (Contd..)

#### (d) Details of shareholders holding more than 5% shares in each class of shares of the Company

	As at March 31, 2020		As at March 31, 2019	
	No.	% of total	No.	% of total
Equity shares				
Sri Harsha Majety	54,690	54%	54,690	54%
Lakshmi Nandan Reddy Obul	24,690	24%	24,690	24%
Rahul Jaimini	19,690	19%	19,690	19%
Others	3,060	3%	3,060	3%
	1,02,130	100%	1,02,130	100%
Instruments entirely equity in nature				
0.01% compulsorily convertible cumulative preference shares ("CCPS")				
Series A				
Accel India IV (Mauritius) Ltd.	22,928	37%	22,928	37%
MIH India Food Holdings B.V	18,688	30%	18,688	30%
SAIF Partners India V Ltd.	8,415	14%	8,415	14%
Tencent Cloud Europe B.V.	4,402	7%	4,402	7%
Others	6,907	11%	6,907	11%



	61,340	100%	61,340	100%
Series B				
SAIF Partners India V Ltd.	22,021	26%	22,021	26%
Norwest Venture Partners VII-A-Mauritius	19,669	23%	19,669	23%
Accel India IV (Mauritius) Ltd.	16,840	20%	16,840	20%
MIH India Food Holdings B.V	12,180	14%	12,180	14%
Apoletto Asia Ltd	6,633	8%	6,633	8%
Others	7,002	8%	7,002	8%
	84,345	100%	84,345	100%
Series C				
Norwest Venture Partners VII-A-Mauritius	30,815	28%	30,815	28%
SAIF Partners India V Ltd.	26,572	24%	26,572	24%
Accel India IV (Mauritius) Ltd.	25,955	23%	25,955	23%
Apoletto Asia Ltd	8,515	8%	8,515	8%
MIH India Food Holdings B.V	7,477	7%	7,477	7%
RB Investments Pte. Ltd.	4,351	4%	4,351	4%
Harmony Partners (Mauritius) Ltd.	4,120	4%	4,120	4%
Others	3,961	4%	3,961	4%
	1,11,766	100%	1,11,766	100%
Series D				
MIH India Food Holdings B.V	9,504	32%	9,504	32%
Bessemer India Capital Holdings II Ltd	9,291	31%	9,291	31%
Tencent Cloud Europe B.V.	2,366	8%	2,366	8%
SAIF Partners India V Ltd.	1,997	7%	1,997	7%
Accel India IV (Mauritius) Ltd.	1,853	6%	1,853	6%
Norwest Venture Partners VII-A-Mauritius	1,734	6%	1,734	6%

Others	3,048	10%	3,048	10%
	29,793	100%	29,793	100%

## Series E

MIH India Food Holdings B.V	77,215	75%	77,215	75%
SAIF Partners India V Ltd.	7,723	8%	7,723	8%
Accel India IV (Mauritius) Ltd.	6,435	6%	6,435	6%
Norwest Venture Partners VII-A (Mauritius)	6,435	6%	6,435	6%
Others	5,148	5%	5,148	5%
	1,02,956	100%	1,02,956	100%

## Series F

MIH India Food Holdings B.V.	48,174	60%	48,174	60%
Inspired Elite Investments Limited	32,106	40%	32,106	40%
	80,280	100%	80,280	100%

## Share capital (Contd..)

## Instruments entirely equity in nature (Contd..)

## 0.01% compulsorily convertible cumulative preference shares ("CCPS") (Contd..)

	As at March 31, 2020		As at March 31, 2019	
	No.	% of total	No.	% of total
Series G				
MIH India Food Holdings B.V	40,464	34%	40,464	34%
DST EuroAsia V B.V.	40,454	34%	40,454	34%
Coatue PE Asia XI LLC	25,280	21%	25,280	21%
Inspired Elite Investments Limited	12,645	11%	12,645	11%
	1,18,843	100%	1,18,843	100%

## Series H

MIH India Food Holdings B.V.	1,50,179	61%	1,50,179	61%
Tencent Cloud Europe B.V.	40,342	16%	40,342	16%
HH BTPL Holdings II Pte. Ltd.	14,384	6%	14,384	6%
Inspired Elite Investments Limited	11,923	5%	11,923	5%
Others	30,886	12%	30,886	12%
	2,47,714	100%	2,47,714	100%

## Series I

MIH India Food Holdings B.V.	30,170	89%	-	-
Inspired Elite Investments Limited	3,606	11%		
Others	302	1%	-	-
	34,078	100%	-	-

## (e) Shares reserved for issue under options :

The company has reserved 54,507 (March 31, 2019: 35,881) number of equity shares for issue on exercise of employee stock options, refer note 31 for details.

- (f) The Company has not allotted any fully paid-up equity share by way of bonus issue, or in pursuant to contract without payment being received in cash nor has bought back any class of equity shares during the period of five year immediately preceding the balance sheet date.

- (g) As per the shareholders agreement with CCCPS holders, the CCCPS were carrying buy back rights. As referred to in note 2.1 of the financial statements, the Company has transitioned to Ind AS during the previous financial year, on transition the Company was required to adopt Ind AS 32 Financial Instruments: Presentation, that requires CCCPS (including premium) to be presented as a financial liability as at the respective balance sheet dates i.e. as at April 01, 2017, March 31, 2018 and March 31, 2019 in its entirety given that it contains a buy back right available to the majority holders, as against the current treatment of equity classification. During the year on September 27, 2019, the majority preference shareholders having the ability to trigger the put option have irrevocably waived these rights of buy back. The Company had obtained the legal opinion which confirmed that, based on the above waiver obtained from the majority shareholders, the buyback clause is neither enforceable nor exercisable. Accordingly, the management had continued to carry the aforesaid preference shares as equity classification at the respective balance sheet dates, consequently, the relevant fair value disclosures required under Ind AS 107 Financial Instruments: Disclosures for these preference shares had not been disclosed.

During the current year the Company has issued Series I preference shares, the

terms and conditions of which do not include any buy back rights to the preference shareholders. Accordingly all the preference shares issued are continued to be classified as equity as at March 31, 2020.

## Textual information (58)

### Nature of security on private placement of equity share

List of shareholders for FY2018-19 2018-19 Series G 05-Jul-18 DST Euroasia V B.V New Investor 2018-19 Series G 05-Jul-18 Inspired Elite Investments Limited 2018-19 Series G 05-Jul-18 Coatue PE Asia XI LLC New Investor 2018-19 Series G 05-Jul-18 MIH India Food Holdings B.V. 2018-19 Series H 11-Jan-19 DST EuroAsia V B.V. 2018-19 Series H 11-Jan-19 DST Investments Asia I Ltd. New Investor 2018-19 Series H 11-Jan-19 Coatue PE Asia XI LLC 2018-19 Series H 11-Jan-19 Inspired Elite Investments Limited 2018-19 Series H 11-Jan-19 MIH India Food Holdings B.V. 2018-19 Series H 11-Jan-19 Tencent Cloud Europe B.V. New Investor 2018-19 Series H 11-Jan-19 HH BTPL Holdings II Pte. Ltd. New Investor 2018-19 Series H 11-Jan-19 Hadley Harbor Master Investors (Cayman) II L.P. New Investor

### [400300] Notes - Borrowings

#### Classification of borrowings [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on borrowings explanatory [TextBlock]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	787	0	787	0
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member

#### Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on borrowings explanatory [TextBlock]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	787	0	787	0
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Refer to child member	Refer to child member

## Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of borrowings [Axis]	Rupee term loans from others [Member]		Borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured/Unsecured borrowings [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2020	31/03/2019
Disclosure of notes on borrowings explanatory [TextBlock]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	(A) 787	0	0	0
Nature of security [Abstract]				
Nature of security	Term loan from financial institution	Term loan from financial institution		

## Footnotes

(A) During the year the company has availed an Indian currency term loan from HDFC Bank Limited amounting to 912 Million (out of the sanctioned limit of 950 Million), the loan carried an interest rate of 8.6% p.a. (MCLR + spread of 0.30 %) and is repayable in 84 monthly instalments commencing from January 07, 2020. The term loan is primarily secured by fixed assets of Private brands to the extent of 100% amounting to 950 Million and collateral security to the extent of 60% by fixed deposits (or 30% by debt mutual fund investments and 30% by fixed deposits) amounting to 570 Million. Current maturities of long term borrowings 101

## Classification of borrowings [Table]

..(4)

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]		Term loans [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on borrowings explanatory [TextBlock]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	0	0	0
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Refer to child member	Refer to child member

## Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on borrowings explanatory [TextBlock]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	0	0	0
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Term loan from financial institution	Term loan from financial institution

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

**[401100] Notes - Subclassification and notes on liabilities and assets****Other current financial assets others [Table]**

..(1)

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

<b>Other current financial assets others [Axis]</b>	<b>1</b>		<b>2</b>	
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2019 to 31/03/2020</b>	
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	234	180		13
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Interest receivable	Interest receivable	Receivable from subsidiaries	
Other current financial assets others	234	180		13

**Other current assets others [Table]**

..(1)

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

<b>Other current assets others [Axis]</b>	<b>1</b>		<b>2</b>	
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	754	263	100	261
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Prepaid expense	Prepaid expense	Balance with delivery partners	Balance with delivery partners
Other current assets, others	754	263	100	261

**Other current assets others [Table]**

..(2)

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

Other current assets others [Axis]	3		4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	1,001	93	23	86
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Balance with statutory government authorities	Balance with statutory and government authorities	Others	Others
Other current assets, others	1,001	93	23	86

**Details of loans [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of loans [Axis]	Loans [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	484	292	484	292
Allowance for bad and doubtful loans	0	0	0	0
Total loans	484	292	484	292
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

## Details of loans [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of loans [Axis]	Security deposits [Member]		Loans [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Classification of assets based on security [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	484	292	154	95
Allowance for bad and doubtful loans	0	0	0	0
Total loans	484	292	154	95
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0



**Details of loans [Table]**

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Loans [Member]		Security deposits [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	154	95	154	95
Allowance for bad and doubtful loans	0	0	0	0
Total loans	154	95	154	95
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	245	41	117	41
Mode of valuation			Textual information (59) [See below]	Textual information (60) [See below]

**Classification of inventories [Table]**

..(2)

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

Classification of inventories [Axis]	Stock-in-trade [Member]
	01/04/2019 to 31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	
Subclassification and notes on liabilities and assets [Abstract]	
Inventories notes [Abstract]	
Classification of inventories [Abstract]	
Classification of inventories [Line items]	
Inventories	128
Mode of valuation	Textual information (61) [See below]

**Other non-current assets, others [Table]**

..(1)

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

Other non-current assets, others [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	519	236	325	140
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Tax deducted at source	Prepaid expense	Prepaid expense	Tax deducted at source
Other non-current assets, others	519	236	325	140

**Other non-current assets, others [Table]**

..(2)

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

Other non-current assets, others [Axis]	3
	01/04/2019 to 31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	
Subclassification and notes on liabilities and assets [Abstract]	
Other non-current assets notes [Abstract]	
Other non-current assets [Abstract]	
Other non-current assets, others	275
Other non-current assets, others [Abstract]	
Other non-current assets, others [Line items]	
Description of other non-current assets, others	(A) Indirect tax paid*
Other non-current assets, others	275

(A) \*Represents amount paid under protest of 275 Million towards dispute on GST input credit. The Company is contesting the matter with the appropriate authorities, management including the tax advisors are confident of obtaining refund of the said amount.

**Other current liabilities, others [Table]**

..(1)

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

Other current liabilities, others [Axis]	1		2
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]			
Subclassification and notes on liabilities and assets [Abstract]			
Disclosure of other current liabilities notes [Abstract]			
Other current liabilities [Abstract]			
Other current liabilities, others	49	36	15
Other current liabilities, others [Abstract]			
Other current liabilities, others [Line items]			
Description of other current liabilities, others	Contract liability	Contract liability	Unamortised interest cost
Other current liabilities, others	49	36	15

**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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	6,927	0
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease Liabilities	Lease Liabilities
Other non-current financial liabilities, others	6,927	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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	441	563	0	232
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Liability towards business contracts	Liability towards business contracts	Deferred liability	Deferred liability
Other current financial liabilities, others	441	563	0	232

**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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	267	168	219	65
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Employee related liabilities	Employee related liabilities	Capital creditors	Capital creditors
Other current financial liabilities, others	267	168	219	65

**Other current financial liabilities, others [Table]**

..(3)

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

Other current financial liabilities, others [Axis]	5		6	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	5	0	33	41
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Interest accrued and due on borrowings	Interest accrued and due on borrowings	Contingent consideration payable	Contingent consideration payable
Other current financial liabilities, others	5	0	33	41

**Other current financial liabilities, others [Table]**

..(4)

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

Other current financial liabilities, others [Axis]	7		8	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	1	16	58	86
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Others	Others	Security deposit from partners	Security deposit from delivery partners
Other current financial liabilities, others	1	16	58	86

**Other current financial liabilities, others [Table]**

..(5)

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

Other current financial liabilities, others [Axis]	9
	01/04/2019 to 31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	
Subclassification and notes on liabilities and assets [Abstract]	
Disclosure of other current financial liabilities notes [Abstract]	
Other current financial liabilities [Abstract]	
Other current financial liabilities, others	878
Other current financial liabilities, others [Abstract]	
Other current financial liabilities, others [Line items]	
Description of other current financial liabilities, others	Lease liabilities
Other current financial liabilities, others	878

## 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]		Current [Member]	
Classification of advances [Axis]	Advances [Member]		Capital advances [Member]	Advances [Member]
Classification of assets based on security [Axis]	Classification of assets based on security [Member]	Unsecured considered good [Member]	Unsecured considered good [Member]	Classification of assets based on security [Member]
	31/03/2020	31/03/2020	31/03/2020	31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	54	54	54	133
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]	Current [Member]			
Classification of advances [Axis]	Advances [Member]			Advances given suppliers [Member]
Classification of assets based on security [Axis]	Classification of assets based on security [Member]	Unsecured considered good [Member]		Unsecured considered good [Member]
	31/03/2019	31/03/2020	31/03/2019	31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	2,182	133	2,182	126
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]		
Classification of advances [Axis]	Advances given suppliers [Member]	Advances given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]	
	31/03/2019	31/03/2020	31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]			
Subclassification and notes on liabilities and assets [Abstract]			
Disclosure of notes on advances [Abstract]			
Disclosure of advances [Abstract]			
Disclosure of advances [Line items]			
Advances	2,158	7	24
Details of advance due by directors other officers or others [Abstract]			
Advance due by directors	0	0	0
Advance due by other officers	0	0	0
Total advance due by directors other officers or others	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
Advance due by private companies in which any director is director	0	0	0
Advance due by private companies in which any director is member	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0

**Disclosure of breakup of provisions [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	139	135	12	0
Provision leave encashment		0	367	232
Provision other employee related liabilities			39	
Total provisions for employee benefits	139	135	418	232
CSR expenditure provision	0	0	0	0
Total provisions	139	135	418	232

**Subclassification of trade receivables [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	1,216	1,375	(A) 1,216	1,375
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	1,216	1,375	1,216	1,375
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

**Footnotes**

(A) No trade or other receivable are due from directors or other officers of the company either severally or jointly with any other person. Nor any trade or other receivable are due from firms or private companies respectively in which any director is a partner, a director or a member. Refer 37(i)(a) for further details on Trade receivables.



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

	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Advances, non-current	54	0
Total other non-current assets	(A) 1,173	(B) 376
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (62) [See below]	
Fixed deposits with banks	0	0
Other balances with banks	(C) 4,105	2,041
Total balance with banks	4,105	2,041
Cash on hand	0	1
Total cash and cash equivalents	4,105	2,042
Bank balance other than cash and cash equivalents	(D) 1,489	771
Total cash and bank balances	5,594	2,813
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
Unbilled revenue	(E) 179	0
Total other current financial assets	426	180
Advances, current	(F) 133	2,182
Total other current assets	2,011	2,885
Total other non-current financial liabilities	(G) 6,927	0
Current maturities of long-term debt	101	0
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	(H) 2,003	(I) 1,171
Withholding taxes payable	(J) 571	400
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	571	400
Total other current liabilities	620	451

**Footnotes**

(A) Income tax assets 519 Other assets 654

(B) Income tax assets 140 Other assets 236

(C) - In current accounts\* 3,455 - In deposit account (with original maturity of 3 months or less) 650

(D) Fixed deposit with original maturity greater than 3 months and less than 12 months \*1,429 Margin money deposit\*\*60 \* Refer Note 16 for amount of Fixed deposit given as a security against borrowing. \*\*Represents the margin money deposits with banks towards the bank guarantees, having remaining maturity period of less than 12 months from the balance sheet date, these deposits are made for varying periods, depending on the requirements of business and earn interest at the respective term deposit rates.

(E) Unbilled receivables

(F) Advance to suppliers 126 Employee advances 7

(G) Lease liabilities

(H) Lease liabilities 878 Other financial liabilities 1,125

(I) Other financial liabilities 1,171

(J) Statutory liabilities

## Textual information (59)

### **Mode of valuation**

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

## Textual information (60)

### **Mode of valuation**

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

## Textual information (61)

### **Mode of valuation**

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

## Textual information (62)

## Disclosure of notes on cash and bank balances explanatory [Text Block]

## Cash and cash equivalents

	( in Million)	
	As at March 31, 2020	As at March 31, 2019
Cash in hand	-	1
Balances with banks		
- In current accounts*	3,455	2,040
- In deposit account (with original maturity of 3 months or less)	650	1
	4,105	2,042

For the purpose of the statement of cash flows, cash and cash equivalents comprise the total of current portion of cash and cash equivalents as above.

\* Includes 1,567 Million received as part of Series I share issue, which is in the nature of share application money pending allotment as at March 31, 2020, subsequently the applicable number of shares has been allotted to the respective investors.

## Other balances with banks

	( in Million)	
	As at March 31, 2020	As at March 31, 2019
Fixed deposit with original maturity greater than 3 months and less than 12 months *	1,429	771
Margin money deposit**	60	-
	1,489	771

\* Refer Note 16 for amount of Fixed deposit given as a security against borrowing.

\*\*Represents the margin money deposits with banks towards the bank guarantees, having remaining maturity period of less than 12 months from the balance sheet date, these deposits are made for varying periods, depending on the requirements of business and earn interest at the respective term deposit rates.

**[401200] Notes - Additional disclosures on balance sheet**

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Claims against company not acknowledged as debt	(A) 18	17
Total contingent liabilities	18	17
Total contingent liabilities and commitments	18	17
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	340,780	3,665,630
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] 3	[pure] 8
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	0	0
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	(B) 3,335	(C) 701
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	0	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

**Footnotes**

(A) Service tax demands (refer note (i) below) 14 Legal claim contingencies (refer note (ii) below) 4 (i) The Company has received demand order towards the CENVAT credit input availed with respect to exempted income and others, under the provisions of the Finance Act, 1994 pertaining to the period September 2015 - June 2017. These demands are disputed by the management and the Company has filed appeals against these orders with appellate authorities. The management is of the view that the service tax is exempt on the matters discussed in the notice and there was no related CENVAT pertaining to exempted income, and is confident that the demands raised by the Assessing Officers are not tenable under law. Pending outcome of the aforesaid matter under litigation, no provision has been made in the books of account for these tax demands. No reimbursements are expected against the aforesaid claims. (ii) Majorly consists of customer claims through consumer forum relating to quality of service etc. these demands are disputed by the company, and matters are presently under arbitration with the consumer forum and other arbitral tribunal. The Company has been advised by its legal counsel that it is only possible, but not probable, that the action will succeed. Accordingly, no provision for any liability has been made in these financial statements. The trial on these cases are on-going and therefore it is not practicable to state the timing of the payment, if any. No reimbursements are expected against the aforesaid claims. Other pending cases in which the Company has been made a party are not material in the nature.

(B) Supr Infotech solutions Private Limited

(C) Scootsy Logistics Private Limited

**[611800] Notes - Revenue**

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of revenue [TextBlock]	Textual information (63) [See below]	Refer Significant accounting policies

## Textual information (63)

### Disclosure of revenue [Text Block]

#### Revenue recognition

The Company generates revenue mainly from providing online food ordering services to restaurants, prime placement and other advertisement services.

#### a General revenue recognition:

Revenue is recognised at the point in time when value and control is transferred to the customer, being delivery of food to a customer and it is probable that the Company will collect the related consideration. Revenue is measured net of discounts and other sales-related taxes.

#### b Service income:

Service income generated from restaurant partners is earned and recognised when a customer's order is fulfilled, being the point at which the Company has no remaining transactional obligation. The fulfilment of the food order is the responsibility of restaurant, accordingly, the gross order value placed by customers is not recognised as revenue, only the commission to which the Company is entitled is recognised as revenue.

#### c Delivery income:

Delivery income is earned when the Company arranges the food delivery, instead of the restaurant partner using its own delivery system. Where the Company arranges delivery, all delivery fees are recognised as revenue at the point of order fulfilment to the customer. This is irrespective of whether the individual making the delivery is Company's employee, a contractor, or an employee of a third-party service company, as Company maintain primary responsibility for delivery under any of these arrangements. The obligation to fulfil the food order itself remains the responsibility of the restaurant partner, and therefore the gross order value placed by customers is not recognised as revenue, only the delivery fee to which the Company is entitled is recognised as revenue.

#### d Carousal income:

Carousal income represents income for placing prioritisation on Swiggy's website for specific period. These arrangements cover specified period and the associated revenue are recognised evenly over the same period. Contract assets are recognised when there is excess of revenue earned over billings on contracts. Revenue recognised pending invoicing is classified as unbilled receivables (only act of invoicing is pending) when there is unconditional right to receive cash as per contractual terms.

#### e Onboarding fee:

Restaurants pay one-time non-refundable fees to join the Company's network, which is majorly towards the completion of onboarding formalities, which is not linked to any future performance obligations accordingly this revenue is recognised immediately.

#### f Subscription fee:

Revenue from the subscription scheme (i.e. Swiggy super subscription) is recognised over the subscription period of the respective customer.

#### g Income from sale of food:

Revenue from sale of food items are recognised when the performance obligations are satisfied i.e. when "control" of the goods or services underlying the performance obligation is transferred to the customer. Accordingly, revenue from the sale of food items are recognised when the food is delivered to the customer where the performance obligation is satisfied.

#### h Discounts:

The Company periodically provides incentive offers to restaurants and customers to use Company's platform. These promotions are generally in the nature of discount coupons, cash credits, delivery free coupon etc. to be applied against purchases. These incentive offers are recorded as a reduction in revenues, generally on the date the corresponding order revenue is recognized.

For those incentives that create an obligation to discount current or future orders, management applies judgment in allocating the incentives that are expected to be redeemed proportionally to current and future orders based on their relative expected transaction prices.

i Other income:

Profit on sale of mutual funds and fair value impact on mark to mark contracts are recognised on transaction completion and or on reporting date as applicable.

Interest income is recognised using the effective interest method or time-proportion method, based on rates implicit in the transaction.

Dividend income is recognized when the Company's right to receive Dividend is established.

### [612400] Notes - Service concession arrangements

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No



**[612600] Notes - Employee benefits****Disclosure of net defined benefit liability (assets) [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
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
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of defined benefit plans [TextBlock]				
Disclosure of net defined benefit liability (assets) [TextBlock]				
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member		Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	178	58		178
Interest expense (income), net defined benefit liability (assets)	10	3		10
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	173	27		173
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-16	-64		-16
Total loss (gain) on remeasurement, net defined benefit liability (assets)	157	-37		157
Payments from plan, net defined benefit liability (assets)	1			(A) 1
Increase (decrease) through other changes, net defined benefit liability (assets)	-14	-2		(B) -14
Total increase (decrease) in net defined benefit liability (assets)	16	96		16
Net defined benefit liability (assets) at end of period	151	135	39	151

(A) Benefit paid

(B) Actuarial (gain)/ loss due to experience adjustments

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

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		Plan assets [Member]	
Defined benefit plans categories [Axis]	1		1	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of defined benefit plans [TextBlock]				
Disclosure of net defined benefit liability (assets) [TextBlock]				
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity		Gratuity	Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	58			
Interest expense (income), net defined benefit liability (assets)	3			
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	27			
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-64			
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-37			
Increase (decrease) through other changes, net defined benefit liability (assets)	(A) -2			
Total increase (decrease) in net defined benefit liability (assets)	96		0	0
Net defined benefit liability (assets) at end of period	135	39	0	0

(A) Actuarial (gain)/ loss due to experience adjustments

## 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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of defined benefit plans [TextBlock]		
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	-151	-135
Plan assets, at fair value	0	0
Net surplus (deficit) in plan	151	135
Actuarial assumption of discount rates	5.35%	7.70%

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of employee benefits [TextBlock]	Textual information (64) [See below]	Refer Significant accounting policies
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 (64)

## Disclosure of employee benefits [Text Block]

## Employment benefit plans

## (a) Defined contribution plan

The Company makes contributions to provident fund, employee state insurance scheme contributions which are defined contribution plan for qualifying employees. Under the scheme, the Company is required to contribute a specified percentage of the payroll costs to fund the benefits. The Company recognized 217 Million (March 31, 2019: 100 Million) for provident fund contribution and 21 Million (March 31, 2019: 11 Million) for employee state insurance scheme contribution in the Statement of profit and loss.

## (b) Defined benefit plan

The Company offers Gratuity benefits to employees, a defined benefit plan, Gratuity plan is governed by the Payment of Gratuity Act, 1972. The Company's gratuity plan is unfunded and provides for a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days basic salary payable for each completed year of service. Vesting occurs upon completion of five continuous years of service.

## Disclosure of Gratuity plan as per Ind AS 19

		( in Million)	
Particulars		As at	As at
		March 31, 2020	March 31, 2019
A	Change in defined benefit obligation		
	Obligation at the beginning of the year	135	39
	Service cost	178	58
	Interest cost	10	3
	Actuarial loss /(gain) (accounted through OCI)	-171	35
	Benefit paid	-1	-

	Obligation at the end of the year	151	135
B	Plan assets	-	-
C	Net liability recognised in the balance sheet	151	135
D	Expenses recognised in the statement of profit and loss:		
	Service cost	178	58
	Interest cost (net)	10	3
	Net gratuity cost	188	61
E	Remeasurement (gains)/losses in other comprehensive income		
	Actuarial (gain)/ loss due to financial assumption changes		16
	Actuarial (gain)/ loss due to experience adjustments		-14
	Actuarial (gain)/ loss due to demographic assumptions changes		-173
	Total expenses recognised through OCI	-171	35
F	Assumptions		
	Discount rate	5.35%	7.70%
	Salary escalation rate	10%	10%
	Attrition rate	30%	5%
	Retirement age (years)	58	58
	Mortality rate	100% of IALM 2012-14	100% of IALM 2006-08

The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors, benefit obligation such as supply and demand in the employment market.

### 30 Employment benefit plans (Contd..)

#### (b) Defined benefit plan (Contd..)

		( in Million)			
Particulars		As at		As at	
		March 31, 2020		March 31, 2019	
G	Five years pay-outs				
	0 - 1 year	12		-	
	2 - 5 years	98		17	
	6 - 10 years	68		42	
	> 10 years	24		599	
H	Sensitivity analysis				
	Particulars	Year ended March 31, 2020		Year ended March 31, 2019	
		Decrease	Increase	Decrease	Increase
	Effect of change in discount rate ( -/+ 1%)	159	144	161	115
	Impact on defined benefit obligation	5%	-5%	19%	-15%
	Effect of change in salary growth rate (-/+ 1%)	144	158	115	160
	Impact on defined benefit obligation	-5%	5%	-18%	18%
	Effect of change in attrition assumption (-/+ 50%)	254	100	158	119
	Impact on defined benefit				

obligation	68%	-33%	17%	-12%
Effect of change in mortality rate (-/+ 10%)	151	151	135	135
Impact on defined benefit obligation	0%	0%	0%	0%

**[612800] Notes - Borrowing costs**

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

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

..(1)

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

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	MUKUL ARORA	JAYANT GOEL	ANAND DANIEL	SRIHARSHA MAJETY
Director identification number of key managerial personnel or director	01099294	01925642	03441515	06680073
Permanent account number of key managerial personnel or director	AFVPA9257M	AADPG4914C	AGQPD9686D	BDHPS5275G
Date of birth of key managerial personnel or director	27/07/1984	06/06/1971	28/05/1975	09/01/1986
Designation of key managerial personnel or director	Nominee Director	Nominee Director	Nominee Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate	Graduate	"Bachelor of Engineering, MSC,
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 54,690
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	9,991,908
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	9,991,908
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	9,991,908



## Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table]

..(2)

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

Key managerial personnels and directors [Axis]	5	6	7	8
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	LAKSHMI NANDAN REDDY OBUL	RAHUL JAIMINI	ASHUTOSH SHARMA	LAWRENCE CHARLES ILLG
Director identification number of key managerial personnel or director	06686145	07082865	07825610	08383621
Permanent account number of key managerial personnel or director	AAQPO4616C	AMYPJ1550G	AUPPS7316A	
Date of birth of key managerial personnel or director	21/09/1987	03/06/1987	27/08/1977	26/01/1971
Designation of key managerial personnel or director	Director	Director	Nominee Director	Nominee Director
Qualification of key managerial personnel or director	Physics, PGDM"	M.Sc (Physics)	B.TECH, M.TECH	Graduate
Shares held by key managerial personnel or director	[shares] 24,690	[shares] 19,690	[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	9,068,541	9,991,908	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	9,068,541	9,991,908	0	0
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	9,068,541	9,991,908	0	0

**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(3)**

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

Key managerial personnels and directors [Axis]	9	10
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]		
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]		
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]		
Name of key managerial personnel or director	DANIEL JORAM BRODY	ZHU WENQIAN
Director identification number of key managerial personnel or director	08605989	08741156
Date of birth of key managerial personnel or director	29/01/1975	03/02/1977
Designation of key managerial personnel or director	Nominee Director	Nominee Director
Qualification of key managerial personnel or director	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Salary key managerial personnel or director	0	0
Perquisites key managerial personnel or director	0	0
Profits in lieu of salary key managerial personnel or director	0	0
Gross salary to key managerial personnel or director	0	0
Sitting fees key managerial personnel or director	0	0
Stock option key managerial personnel or director	0	0
Sweat equity key managerial personnel or director	0	0
Commission as percentage of profit key managerial personnel or director	0	0
Other commission key managerial personnel or director	0	0
Other compensation key managerial personnel or director	0	0
Total key managerial personnel or director remuneration	0	0

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

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

Maturity [Axis]	Not later than one year [Member]	Later than one year and not later than five years [Member]	Later than five years [Member]
	31/03/2020	31/03/2020	31/03/2020
Disclosure of finance lease and operating lease by lessee [TextBlock]			
Disclosure of finance lease and operating lease by lessee [Abstract]			
Disclosure of finance lease and operating lease by lessee [Line items]			
Minimum finance lease payments payable	1,582	5,420	4,101

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of leases [TextBlock]	Textual information (65) [See below]	
Whether company has entered into any lease agreement	Yes	No
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

## Textual information (65)

## Disclosure of leases [Text Block]

## Leases

The company has entered into lease contracts for premises to use it for commercial purpose to carry out its business i.e. office Buildings and for its operations of Kitchen set up. These lease contracts of premises have lease terms between 2 and 10 years. Lease agreements do not depict any restrictions/covenants imposed by lessor. The company also has certain leases of buildings (temporary spaces) with lease terms of 12 months or less. The company has elected to apply the recognition exemption for leases with a lease term (or remaining lease term) of twelve months or less. Payments associated with short-term leases and low-value assets are recognised on a straight-line basis as an expense in profit or loss over the lease term. Also, refer note 2.9 for the transition approach.

## A The carrying amounts of right-of-use assets recognised and the movements during the period:

	( in Million)
Particular	Building
Cost	
As at April 01, 2019	5,174
Reclass of prepaid expenses recognised on security deposits as per Ind AS 109	269
Additions	3,453
Disposal/ Derecognition during the year	-
As at March 31, 2020	8,896
Depreciation	
As at April 01, 2019	-
Charge for the year	1,266
Disposal/ Derecognition during the year	-
As at March 31, 2020	1,266
Net block	
As at March 31, 2019	5,174
As at March 31, 2020	7,630

The carrying amounts of lease liabilities (included under financial liabilities) and the movements

**B during the period:**

Particular	( in Million)
As at April 01, 2019	5,174
Additions	3,242
Accretion of interest	722
Payment	-1,333
As at March 31, 2020	7,805
Current and Non-current classification:	
Current liability	878
Non-current liability	6,927
	7,805

**38 Leases (Contd..)****C The amounts recognised in the statement of profit and loss:**

Particular	( in Million)
	Year ended
	March 31, 2020
Depreciation expense of right-of-use assets	1,266
Interest expense on lease liabilities (refer note 26)	722
	1,988

**D Maturity analysis of lease liabilities - contractual undiscounted cash flows**

Less than one year	1,582
One to five years	5,420
More than five years	4,101
	11,103

**D Other disclosures**

- i. Expenses relating to short-term leases have been disclosed under rent expenses in note 28.
- ii. The incremental borrowing rate of 9.5% p.a. has been applied to lease liabilities recognised in the standalone Balance sheet.

**[612300] Notes - Transactions involving legal form of lease**

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

**[612900] Notes - Insurance contracts**

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	(A) 2,372	675
Revenue from sale of services	(B) 22,782	10,542
Total revenue from operations other than finance company	25,154	11,217
Total revenue from operations	25,154	11,217
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	820	394
Total interest income on current investments	820	394
Total interest income	820	394
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(C) 1,790	1,309
Total other non-operating income	1,790	1,309
Total other income	2,610	1,703
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	(D) 758	21
Total interest expense	758	21
Total finance costs	758	21
Employee benefit expense [Abstract]		
Salaries and wages	8,572	4,170
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	259	193
Total contribution to provident and other funds	259	193
Staff welfare expense	376	222
Other employee related expenses	(E) 1,671	787
Total employee benefit expense	10,878	5,372
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	(F) 1,927	158
Amortisation expense	24	23
Total depreciation, depletion and amortisation expense	1,951	181
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	447	120
Rent	455	567
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	335	118
Rates and taxes excluding taxes on income [Abstract]		
Cost taxes other levies by government local authorities	106	47
Total rates and taxes excluding taxes on income	106	47

Telephone postage	14	12
Printing stationery	63	26
Travelling conveyance	581	302
Legal professional charges	827	216
Training recruitment expenses	97	127
Directors sitting fees	0	0
Bank charges	66	31
Advertising promotional expenses	10,339	7,762
Cost repairs maintenance other assets	951	364
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	2	1
Payments to auditor [Abstract]		
Payment for audit services	9	5
Total payments to auditor	9	5
CSR expenditure	0	0
Miscellaneous expenses	(G) 8,927	4,017
Total other expenses	23,219	13,715

### Footnotes

(A) Finished goods

(B) Service income 14,907 Delivery income 5,441 Carousel income 1,797 Other operating income 637

(C) Fair value gain on financial instruments measured at fair value through profit or loss (including profit on sale) 1,705 Interest income on financial assets carried at amortised cost 54 Others 31

(D) Interest on loan 26 Interest expense on financial instruments measured at amortized cost 722 Others 10

(E) Employee stock compensation expense

(F) Property, plant and equipment 661 Right-of- use assets 1,266

(G) Allowances for doubtful debts and advances 57 Impairment loss on investment in subsidiaries (Refer note 5.1) 1,023 Impairment loss on money market instruments (refer note 28.b) Miscellaneous expenses 10 Communication and technology expense 4,543 Loss on order cancellation and others (refer note 28.a) 2,607 Outsourcing expenses 687 28.a These amounts primarily relate to the cost of orders cancelled by the customers after the orders have been picked up by the delivery partners from the respective restaurants, wherein the cost is borne by the Company, it also includes cash loss incurred by the Company due to absconding of the delivery partners with cash. 28.b The Company, as part of its treasury operations, invested in commercial papers aggregating to 598 Million, with 'Infrastructure Leasing and Financial Services Limited and its subsidiary' (IL&FS Group), which were due for maturity on February 15, 2019 amounting to 369 Million and July 11, 2019 amounting to 229 Million, the aforesaid amount and interest there on has not been received as on date. As a result of increased credit risk in relation to outstanding balance from IL&FS Group and the uncertainty prevailing on IL&FS Group due to the proceedings pending with the NCLT, Management had provided for full amount 598 Million for impairment in the value of commercial papers during the year ended March 31, 2019. The provision reflects the exposure that may arise given the uncertainty. The Company, however, continues to monitor development in this matter and is committed to take steps including legal actions that may be necessary to ensure the full recoverability.

### [613200] Notes - Cash flow statement

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	4,105	2,042	1,183
Cash and cash equivalents	4,105	2,042	
Income taxes paid (refund), classified as operating activities	380	93	
Total income taxes paid (refund)	380	93	

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	-128	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-128	0
Domestic sale manufactured goods	2,372	675
Total domestic turnover goods, gross	2,372	675
Total revenue from sale of products	(A) 2,372	675
Domestic revenue services	22,782	10,542
Total revenue from sale of services	(B) 22,782	10,542
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

**Footnotes**

(A) Finished goods

(B) Service income14,907 Delivery income5,441 Carousel income1,797 Other operating income637



**[611200] Notes - Fair value measurement****Disclosure of fair value measurement of assets [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of assets [Axis]	Classes of assets [Member]			Classes of assets [Member]
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of fair value measurement [TextBlock]				
Disclosure of fair value measurement of assets [TextBlock]				
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	18,574	53,774	53,774	18,574
Nature of other assets	Refer to child member	Refer to child member		Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	-35,200			-35,200
Total increase (decrease) in fair value measurement, assets	-35,200			-35,200
Assets at end of period	18,574	53,774	53,774	18,574
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Nature of other assets	Refer to child member	Refer to child member		Refer to child member

## Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Classes of assets [Member]		Investment property [Member]	
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of fair value measurement [TextBlock]				
Disclosure of fair value measurement of assets [TextBlock]				
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	53,774	53,774	18,574	53,774
Nature of other assets	Refer to child member		Refer to child member	Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets			-35,200	
Total increase (decrease) in fair value measurement, assets			-35,200	
Assets at end of period	53,774	53,774	18,574	53,774
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Nature of other assets	Refer to child member		Refer to child member	Refer to child member

## Disclosure of fair value measurement of assets [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Investment property [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	Level 1 of fair value hierarchy [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of fair value measurement [TextBlock]				
Disclosure of fair value measurement of assets [TextBlock]				
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	53,774	11,943	48,771	48,771
Nature of other assets		Quoted prices (unadjusted) in active markets for identical assets or liabilities.	Quoted prices (unadjusted) in active markets for identical assets or liabilities.	
Description of valuation techniques used in fair value measurement, assets		Investments in liquid mutual fund units	Investments in liquid mutual fund units Investments in fixed maturity plan securities	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets		-36,828		
Total increase (decrease) in fair value measurement, assets		-36,828		
Assets at end of period	53,774	11,943	48,771	48,771
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Investments in liquid mutual fund units	Investments in liquid mutual fund units Investments in fixed maturity plan securities	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Investments in liquid mutual fund units	Investments in liquid mutual fund units Investments in fixed maturity plan securities	
Nature of other assets		Quoted prices (unadjusted) in active markets for identical assets or liabilities.	Quoted prices (unadjusted) in active markets for identical assets or liabilities.	

## Disclosure of fair value measurement of assets [Table]

..(4)

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

Measurement [Axis]	Recurring fair value measurement [Member]		
Classes of assets [Axis]	Investment property [Member]		
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of fair value measurement [TextBlock]			
Disclosure of fair value measurement of assets [TextBlock]			
Disclosure of fair value measurement of assets [Abstract]			
Disclosure of fair value measurement of assets [Line items]			
Assets	6,631	5,003	5,003
Nature of other assets	Inputs other than quoted price included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)	Inputs other than quoted price included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)	
Description of valuation techniques used in fair value measurement, assets	Investments in NCD/Bonds Investments in certificate of deposits	Investments in NCD/Bonds Investments in certificate of deposits Investments in commercial papers	
Reconciliation of changes in fair value measurement, assets [Abstract]			
Changes in fair value measurement, assets [Abstract]			
Gains (losses) recognised in profit or loss, fair value measurement, assets	1,628		
Total increase (decrease) in fair value measurement, assets	1,628		
Assets at end of period	6,631	5,003	5,003
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Investments in NCD/Bonds Investments in certificate of deposits	Investments in NCD/Bonds Investments in certificate of deposits Investments in commercial papers	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Investments in NCD/Bonds Investments in certificate of deposits	Investments in NCD/Bonds Investments in certificate of deposits Investments in commercial papers	
Nature of other assets	Inputs other than quoted price included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)	Inputs other than quoted price included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)	

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

..(1)

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

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of assets [Axis]	Classes of assets [Member]		Classes of assets [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of fair value measurement [TextBlock]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

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

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of assets [Axis]	Investment property [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]	
Range [Axis]	Ranges [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of fair value measurement [TextBlock]		
Nature of other assets	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]		
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]		
Nature of other assets	Refer to child member	Refer to child member

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		

**[613300] Notes - Operating segments**

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of entity's operating segments [TextBlock]	Textual information (66) [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 (66)

## Disclosure of entity's operating segments [Text Block]

## Segment reporting

The Company prepares the standalone financial statements along with the consolidated financial statements. In accordance with Ind AS 108, Operating segments, the Company has disclosed the segment information in the consolidated financial statements and is exempt from disclosing segment information in the standalone financial statements.

## [610700] Notes - Business combinations

## Disclosure of detailed information about business combination [Table]

..(1)

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

Business combinations [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of business combinations [TextBlock]				
Disclosure of detailed information about business combinations [TextBlock]				
Disclosure of detailed information about business combination [Abstract]				
Disclosure of detailed information about business combination [Line items]				
Name of acquiree	Scootsy Logistics Private Limited	Scootsy Logistics Private Limited	Maverix Platforms Private Limited	Maverix Platforms Private Limited
Description of acquiree	Indian subsidiary	Indian subsidiary	Indian associate	Indian associate
Date of acquisition	03/08/2018	03/08/2018	22/02/2019	22/02/2019
Percentage of voting equity interests acquired	100.00%	100.00%	26.43%	26.85%
Acquisition-date fair value of total consideration transferred [Abstract]				
Total consideration transferred, acquisition-date fair value	0	0	0	0
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]				
Net identifiable assets acquired (liabilities assumed)	0	0	0	0
Name of acquiree	Scootsy Logistics Private Limited	Scootsy Logistics Private Limited	Maverix Platforms Private Limited	Maverix Platforms Private Limited
Description of acquiree	Indian subsidiary	Indian subsidiary	Indian associate	Indian associate

**Disclosure of detailed information about business combination [Table]**

..(2)

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

Business combinations [Axis]	3
	<b>01/04/2019 to 31/03/2020</b>
Disclosure of business combinations [TextBlock]	
Disclosure of detailed information about business combinations [TextBlock]	
Disclosure of detailed information about business combination [Abstract]	
Disclosure of detailed information about business combination [Line items]	
Name of acquiree	Supr Infotech Solutions Private Limited
Description of acquiree	Indian subsidiary
Date of acquisition	27/09/2019
Percentage of voting equity interests acquired	100.00%
Acquisition-date fair value of total consideration transferred [Abstract]	
Total consideration transferred, acquisition-date fair value	0
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]	
Net identifiable assets acquired (liabilities assumed)	0
Name of acquiree	Supr Infotech Solutions Private Limited
Description of acquiree	Indian subsidiary

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	Yes	Yes
Disclosure of detailed information about business combinations [TextBlock]		
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [TextBlock]		
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

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

..(1)

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

Subsidiaries [Axis]	1		2
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020
Disclosure of interests in other entities [TextBlock]			
Disclosure of interests in subsidiaries [TextBlock]			
Disclosure of subsidiaries [TextBlock]			
Disclosure of subsidiaries [Abstract]			
Disclosure of subsidiaries [Line items]			
Name of subsidiary	SCOOTSY LOGISTICS PRIVATE LIMITED	SCOOTSY LOGISTICS PRIVATE LIMITED	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAVCS1691R	AAVCS1691R	
CIN of subsidiary company	U60200MH2014PTC259776	U60200MH2014PTC259776	U74999MH2016PTC288894
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No
Reason if no filing has been made by subsidiary	Not Yet Filed	Not Yet Filed	Not Yet Filed
Whether financial year of subsidiary different from financial year of holding company	No	No	No
Financial year of subsidiary [Abstract]			
Start date of accounting period of subsidiary	01/04/2019	03/08/2018	01/04/2019
End date of accounting period of subsidiary	31/03/2020	31/03/2019	31/03/2020
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]			
Reporting currency of subsidiary	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA
Share capital of subsidiary	72	45	9
Reserves and surplus of subsidiary	1,382	586	-149
Total assets of subsidiary	2,193	1,494	623
Total liabilities of subsidiary	739	863	763
Investment of subsidiary	0	0	0
Turnover of subsidiary	1,275	871	2,528
Profit before tax of subsidiary	-2,398	-2,046	-2,722
Provision for tax of subsidiary	0	-22	0
Profit after tax of subsidiary	-2,398	-2,068	-2,722
Proposed dividend of subsidiary	0	0	0
Name of subsidiary	SCOOTSY LOGISTICS PRIVATE LIMITED	SCOOTSY LOGISTICS PRIVATE LIMITED	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAVCS1691R	AAVCS1691R	
CIN of subsidiary company	U60200MH2014PTC259776	U60200MH2014PTC259776	U74999MH2016PTC288894



## Disclosure of associates [Table]

..(1)

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

Associates [Axis]	1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	MAVERIX PLATFORMS PRIVATE LIMITED	MAVERIX PLATFORMS PRIVATE LIMITED
Country of incorporation of associate	INDIA	INDIA
Permanent account number of associate entity	AAJCM9743L	AAJCM9743L
CIN of associate entity	U74120MH2015PTC269294	U74120MH2015PTC269294
Latest audited balance sheet date	31/03/2020	30/10/2018
Whether associate has been considered in consolidation	Yes	Yes
Proportion of ownership interest in associate	26.43%	26.85%
Proportion of voting rights held in associate	26.43%	26.85%
Amount of investment in associate	3,470	3,320.22
Number of shares held of associate	[shares] 20,65,542	[shares] 20,65,542
Net worth attributable to shareholding as per latest audited balance sheet associate	545	516.79
Profit (loss) for year associate	-1,189	-2,728.32
Latest audited balance sheet date	31/03/2020	30/10/2018

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 2	[pure] 1
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	Yes	Yes
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

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

..(1)

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

Subsidiaries [Axis]	1		2
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020
Disclosure of separate financial statements [TextBlock]			
Disclosure of subsidiaries [TextBlock]			
Disclosure of subsidiaries [Abstract]			
Disclosure of subsidiaries [Line items]			
Name of subsidiary	SCOOTSY LOGISTICS PRIVATE LIMITED	SCOOTSY LOGISTICS PRIVATE LIMITED	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED
CIN of subsidiary company	U60200MH2014PTC259776	U60200MH2014PTC259776	U74999MH2016PTC288894
Permanent account number of subsidiary company	AAVCS1691R	AAVCS1691R	
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%

**Disclosure of associates [Table]**

..(1)

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

Associates [Axis]	1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of separate financial statements [TextBlock]		
Disclosure of associates [TextBlock]		
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	MAVERIX PLATFORMS PRIVATE LIMITED	MAVERIX PLATFORMS PRIVATE LIMITED
CIN of associate entity	U74120MH2015PTC269294	U74120MH2015PTC269294
Permanent account number of associate entity	AAJCM9743L	AAJCM9743L
Country of incorporation of associate	INDIA	INDIA
Proportion of ownership interest in associate	26.43%	26.85%
Proportion of voting rights held in associate	26.43%	26.85%

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of separate financial statements [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Disclosure of associates [TextBlock]		
Method used to account for investments in subsidiaries	Refer Significant accounting policies	Refer Significant accounting policies
Method used to account for investments in associates	Refer Significant accounting policies	Refer Significant accounting policies

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

..(1)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]		Subsidiaries [Member]	
Related party [Axis]	16		14	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [TextBlock]				
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	MIH India Food Holdings B.V.	MIH India Food Holdings B.V.	scootsy Logistics Private Limited	scootsy Logistics Private Limited
Country of incorporation or residence of related party	NETHERLANDS	NETHERLANDS	INDIA	INDIA
Permanent account number of related party			AAVCS1691R	AAVCS1691R
Description of nature of transactions with related party	others	others	others	others
Description of nature of related party relationship	Related Party Transactions	Related Party Transactions	Related Party Transactions	Related Party Transactions
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]

..(2)

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

Categories of related parties [Axis]	Subsidiaries [Member]	Associates [Member]		Key management personnel of entity or parent [Member]
Related party [Axis]	18	15		1
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [TextBlock]				
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED	Maverix Platforms Private Limited	Maverix Platforms Private Limited	Sriharsha Majety
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party		AAJCM9743L	AAJCM9743L	BDHPS5275G
CIN of related party	U74999MH2016PTC288894			
Description of nature of transactions with related party	others	others	others	Salary and perquisites
Description of nature of related party relationship	Related Party Transactions	Related Party Transactions	Related Party Transactions	Related Party Transactions
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]			
	1	2		3
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [TextBlock]				
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sriharsha Majety	Lakshmi Nandan Reddy Obul	Lakshmi Nandan Reddy Obul	Rahul Jaimini
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BDHPS5275G	AAQPO4616C	AAQPO4616C	AMYPJ1550G
Description of nature of transactions with related party	Salary and perquisites	Salary and perquisites	Salary and perquisites	Salary and perquisites
Description of nature of related party relationship	Related Party Transactions	Related Party Transactions	Related Party Transactions	Related Party Transactions
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]			
Related party [Axis]	3	4		5
	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [TextBlock]				
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Rahul Jaimini	Anand Daniel	Anand Daniel	Mukul Arora
Country of incorporation or residence of related party	INDIA	UNITED STATES	UNITED STATES	INDIA
Permanent account number of related party	AMYPJ1550G			AFVPA9257M
Description of nature of transactions with related party	Salary and perquisites	others	others	others
Description of nature of related party relationship	Related Party Transactions	Related Party Transactions	Related Party Transactions	Related Party Transactions
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	5	6		7
	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [TextBlock]				
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mukul Arora	Jayant Goel	Jayant Goel	Daniel Joram Brody
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	HONG KONG
Permanent account number of related party	AFVPA9257M	AADPG4914C	AADPG4914C	
Description of nature of transactions with related party	others	others	others	others
Description of nature of related party relationship	Related Party Transactions	Related Party Transactions	Related Party Transactions	Related Party Transactions
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	7	8		9
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [TextBlock]				
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Vishal Vijay Gupta	Ashutosh Sharma	Ashutosh Sharma	Lawrence Charles Illg
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	UNITED STATES
Permanent account number of related party	AEIPG5919C	AUPPS7316A	AUPPS7316A	
Description of nature of transactions with related party	others	others	others	others
Description of nature of related party relationship	Related Party Transactions	Related Party Transactions	Related Party Transactions	Related Party Transactions
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]	Key management personnel of entity or parent [Member]			
	9	10		11
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [TextBlock]				
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Lawrence Charles Illg	Rahul Bothra	Rahul Bothra	Vishal Bhatia
Country of incorporation or residence of related party	UNITED STATES	INDIA	INDIA	INDIA
Permanent account number of related party		ADVPB3713D	ADVPB3713D	ADRPB0340E
Description of nature of transactions with related party	others	Salary and perquisites	Salary and perquisites	Salary and perquisites
Description of nature of related party relationship	Related Party Transactions	Related Party Transactions	Related Party Transactions	Related Party Transactions
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	11	12		13
	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [TextBlock]				
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Vishal Bhatia	Vivek Sunder	Vivek Sunder	Joseph Cherian
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ADRPB0340E	ANRPS0525L	ANRPS0525L	ADLPC1547Q
Description of nature of transactions with related party	Salary and perquisites	Salary and perquisites	Salary and perquisites	Salary and perquisites
Description of nature of related party relationship	Related Party Transactions	Related Party Transactions	Related Party Transactions	Related Party Transactions
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]	
	13	17
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [TextBlock]		
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	Joseph Cherian	Zhu Wenqian
Country of incorporation or residence of related party	INDIA	CHINA
Permanent account number of related party	ADLPC1547Q	
Description of nature of transactions with related party	Salary and perquisites	and others
Description of nature of related party relationship	Related Party Transactions	Related Party Transactions
Related party transactions [Abstract]		
Other related party transactions contribution received	0	0
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	0	0
Amounts receivable related party transactions	0	0
Outstanding commitments made by entity, related party transactions	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of related party [TextBlock]	Textual information (67) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

## Textual information (67)

## Disclosure of related party [Text Block]

## Related party transactions

## i. Related parties where control exists:

## Wholly owned subsidiary

Scootsy Logistics Private Limited ("Scootsy") - Acquired  
w.e.f August 03, 2018

Supr Infotech Solutions Private Limited ("SuprDaily") -  
Acquired w.e.f. September 27, 2019

## Associate company

Maverix Platforms Private Limited ("Maverix") - w.e.f  
February 22, 2019

## ii. Related parties which have significant influence

MIH India Food Holdings B.V.(Naspers)

## iii. Related parties under Ind AS 24 and as per the Companies Act, 2013:

## Key management personnel

Name	Designation	Date of appointment Date of resignation	
Sriharsha Majety	Director and Chief Executive Officer		Dec 26, 2013
Lakshmi Nandan Reddy Obul	Director	Dec 26, 2013	
Rahul Jaimini	Nominee Director	Jan 30, 2015	(Change in designation from Director to Nominee Director w.e.f. June 1, 2020)
Anand Daniel	Nominee Director	Jul 10, 2015	

Mukul Arora	Nominee Director	Oct 21, 2015		
Jayant Goel	Nominee Director	Dec 29, 2015		
Ashutosh Sharma	Nominee Director	Jun 21, 2017		
Lawrence Charles Illg	Nominee Director	Mar 21, 2019		
Daniel Joram Brody	Nominee Director	May 08, 2020		
Zhu Wenqian	Nominee Director	May 20, 2020		
Rahul Bothra	Chief Financial Officer	Sep 1, 2017		
Vishal Bhatia	Chief Executive Officer - New Supply		Sep 21, 2017	Nov 13, 2020
Vivek Sunder	Chief Operating Officer	Jul 02, 2018		
Joseph Cherian	Chief Operating Officer - New Supply		Nov 01, 2017	May 16, 2020
iv. Details of transactions with the related parties:				
			( in Million)	
Particulars			Year ended	Year ended
			March 31, 2020	March 31, 2019
a. Transactions with wholly owned subsidiary and related party with significant influence				
Capital infusion in wholly owned subsidiary:				
SuprDaily			2,820	-
Scootsy			320	330

	3,140	330
Employee cost cross charge to:		
SuprDaily	2	-
Scootsy	29	14
	31	14
Reimbursement of expenses received from:		
Scootsy	-	1
Capital Infusion into the company:		
MIH India Food Holdings B.V.	7,124	34,740
b. Transactions with key managerial personnel:		
Salary and perquisites:*	144	129
33 Related party transactions (Contd..)		
v. Details of balance receivable from and payable to related parties are as follows:		
		( in Million)
Particulars	As at	As at
	March 31, 2020	March 31, 2019
a. Salary and perquisites payable to key managerial personnel:		18
b. Amount receivable from		
SuprDaily	2	-
Scootsy	11	-
	13	-

\*The remuneration to the key managerial personnel does not include the provision/accruals (including provision made based on actuarial valuation for Gratuity and leave liability and employee stock option scheme) made on best estimate basis as they are determined for the Company as a whole.

All the above related party transactions are carried at arm's length price.

## [611700] Notes - Other provisions, contingent liabilities and contingent assets

### Disclosure of contingent liabilities [Table]

..(1)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]		Contingent liability on disputed service tax demands [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of contingent liabilities [TextBlock]				
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Refer to child member	Refer to child member	Service tax demands	Service tax demands
Estimated financial effect of contingent liabilities	18	17	14	14

### Disclosure of contingent liabilities [Table]

..(2)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities, others [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of contingent liabilities [TextBlock]		
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Legal claim contingencies	Legal claim contingencies
Estimated financial effect of contingent liabilities	4	3

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (68) [See below]	
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	Textual information (69) [See below]	Textual information (70) [See below]

## Textual information (68)

**Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]**

## Commitments and contingencies

## (a) Commitments

## (i) Estimated amount of contracts remaining to be executed on capital account and not provided for:

As at March 31, 2020, the Company had commitment of 176 Million (March 31, 2019: 146 Million) towards the leasehold improvements and kitchen equipment towards the setting up of the kitchen and other assets.

## (b) Contingent liabilities

( in Million)

As at	As at
March 31, 2020	March 31, 2019

Claims against the Company not acknowledged as debts:

Service tax demands (refer note (i) below)	14	14
Legal claim contingencies (refer note (ii) below)	4	3
	18	17

(i) The Company has received demand order towards the CENVAT credit input availed with respect to exempted income and others, under the provisions of the Finance Act, 1994 pertaining to the period September 2015 - June 2017. These demands are disputed by the management and the Company has filed appeals against these orders with appellate authorities. The management is of the view that the service tax is exempt on the matters discussed in the notice and there was no related CENVAT pertaining to exempted income, and is confident that the demands raised by the Assessing Officers are not tenable under law. Pending outcome of the aforesaid matter under litigation, no provision has been made in the books of account for these tax demands. No reimbursements are expected against the aforesaid claims.

(ii) Majorly consists of customer claims through consumer forum relating to quality of service etc. these demands are disputed by the company, and matters are presently under arbitration with the consumer forum and other arbitral tribunal. The Company has been advised by its legal counsel that it is only possible, but not probable, that the action will succeed. Accordingly, no provision for any liability has been made in these financial statements. The trial on these cases are on-going and therefore it is not practicable to state the timing of the payment, if any. No reimbursements are expected against the aforesaid claims. Other pending cases in which the Company has been made a party are not material in the nature.

## (c) Financial guarantees



The Company has provided bank guarantees to vendors, restaurant partners in the normal course of business amounting to 60 Million (March 31, 2019: 57 Million), these bank guarantees has been provided basis margin money deposits with the banks (refer note 10).

## Textual information (69)

### Description of other contingent liabilities others

Contingent liabilities	( in Million)	As at As at	March 31, 2020	March 31, 2019	Claims against the Company
not acknowledged as debts:	Service tax demands (refer note (i) below)		14	14	Legal claim contingencies (refer note (ii) below)
4 3	18 17	(i) The Company has received demand order towards the CENVAT credit input availed with respect to exempted income and others, under the provisions of the Finance Act, 1994 pertaining to the period September 2015 - June 2017. These demands are disputed by the management and the Company has filed appeals against these orders with appellate authorities. The management is of the view that the service tax is exempt on the matters discussed in the notice and there was no related CENVAT pertaining to exempted income, and is confident that the demands raised by the Assessing Officers are not tenable under law. Pending outcome of the aforesaid matter under litigation, no provision has been made in the books of account for these tax demands. No reimbursements are expected against the aforesaid claims. (ii) Majorly consists of customer claims through consumer forum relating to quality of service etc. these demands are disputed by the company, and matters are presently under arbitration with the consumer forum and other arbitral tribunal. The Company has been advised by its legal counsel that it is only possible, but not probable, that the action will succeed. Accordingly, no provision for any liability has been made in these financial statements. The trial on these cases are on-going and therefore it is not practicable to state the timing of the payment, if any. No reimbursements are expected against the aforesaid claims. Other pending cases in which the Company has been made a party are not material in the nature.			

## Textual information (70)

### Description of other contingent liabilities others

Contingent liabilities	( in Million)	As at As at	March 31, 2020	March 31, 2019	Claims against the Company
not acknowledged as debts:	Service tax demands (refer note (i) below)		14	14	Legal claim contingencies (refer note (ii) below)
4 3	18 17	(i) The Company has received demand order towards the CENVAT credit input availed with respect to exempted income and others, under the provisions of the Finance Act, 1994 pertaining to the period September 2015 - June 2017. These demands are disputed by the management and the Company has filed appeals against these orders with appellate authorities. The management is of the view that the service tax is exempt on the matters discussed in the notice and there was no related CENVAT pertaining to exempted income, and is confident that the demands raised by the Assessing Officers are not tenable under law. Pending outcome of the aforesaid matter under litigation, no provision has been made in the books of account for these tax demands. No reimbursements are expected against the aforesaid claims. (ii) Majorly consists of customer claims through consumer forum relating to quality of service etc. these demands are disputed by the company, and matters are presently under arbitration with the consumer forum and other arbitral tribunal. The Company has been advised by its legal counsel that it is only possible, but not probable, that the action will succeed. Accordingly, no provision for any liability has been made in these financial statements. The trial on these cases are on-going and therefore it is not practicable to state the timing of the payment, if any. No reimbursements are expected against the aforesaid claims. Other pending cases in which the Company has been made a party are not material in the nature.			

## [700200] Notes - Corporate social responsibility

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

	<b>01/04/2019 to 31/03/2020</b>
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (71) [See below]
Whether provisions of corporate social responsibility are applicable on company	No

## Textual information (71)

## Disclosure of corporate social responsibility explanatory [Text Block]

ANNUAL REPORT  
ON CORPORATE  
SOCIAL  
RESPONSIBILITY  
(CSR) ACTIVITIES

1	A brief outline of the Companys CSR policy, including overview of projects or programmes proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programmes	Our Companys' CSR Policy and CSR commitments include, but are not limited to, education, healthcare, womens empowerment, the eradication of hunger and poverty, and other areas of society with an aim of sustainable growth for all.
2	Composition of the CSR Committee:	Sriharsha Majety
	Lakshmi Nandan Reddy Obul	
	Rahul Jaimini	
3	Average net profit of the Company for last three financial years:	INR. -21,618 [Negative twenty-one thousand six hundred eighteen]
4	Prescribed CSR Expenditure (two percent of the amount as in item 3 above):	INR Nil (as there is no profit for three previous financial year)
5	Details of CSR spend for the financial year:	
	a. Total amount spent for the financial year:	Nil
	b. Amount unspent, if any:	NA

## c. Manner in which the amount spent during the financial year is detailed below:

Sl. No.	CSR Projects / Activities identified	Sector	Locations	Amount Outlay (Budget) Project or Programs wise	Amount spent on the project or programs a) Direct Expenditure b) Overheads	Cumulative expenditure upto reporting period	Amount Spent Direct or through implementing agency	Target Date & Status
1	Not applicable, as Company has not recorded the profits for three previous financial years.	NA	NA	NA	NA	NA	NA	NA

Total

6 The Company has spent its 2% of the average net profit of the last three financial year under various CSR activities as per the CSR Policy.

7 Responsibility Statement - The CSR Committee states that the implementation and monitoring of the CSR Policy, is in compliance with the CSR objectives and Policy of the Company.

For and on behalf of the Board of Directors  
 For Bundl Technologies Private Limited  
 Sriharsha Majety Lakshmi Nandan Reddy Obul  
 Director (DIN: 06680073) Director (DIN:06686145)  
 Address: D.NO.11-25-15 K.T. Road Vijayawada, Address: Plot No 296 Road No 78  
 Vijayawada 520001 Jubilee Hills, Hyderabad 500033  
 Date: December 23, 2020 Date: December 23, 2020  
 Place: Bengaluru Place: Bengaluru

### [610500] Notes - Events after reporting period

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

### [612500] Notes - Share-based payment arrangements

Disclosure of terms and conditions of share-based payment arrangement [Table]

..(1)

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

Types of share-based payment arrangements [Axis]	1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of share-based payment arrangements [TextBlock]		
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]		
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	Employee Stock Option Plan (ESOP)	Employee Stock Option Plan (ESOP)

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of share-based payment arrangements [TextBlock]			
Whether there are any share based payment arrangement	Yes	Yes	
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]			
Disclosure of terms and conditions of share-based payment arrangement [Abstract]			
Disclosure of terms and conditions of share-based payment arrangement [Line items]			
Description of share-based payment arrangement			
Disclosure of number and weighted average exercise prices of share options [TextBlock]			
Number of share options outstanding in share based payment arrangement [Abstract]			
Number of share options granted in share-based payment arrangement	[pure] 21,737	[pure] 20,337	
Number of share options forfeited in share-based payment arrangement	[pure] -3,111	[pure] -2,915	
Number of share options exercised in share-based payment arrangement	[pure] 0	[pure] 0	
Number of share options expired in share-based payment arrangement	[pure] 0	[pure] 0	
Total changes of number of share options outstanding in share based payment arrangement	[pure] 18,626	[pure] 17,422	
Number of share options outstanding in share-based payment arrangement at end of period	[pure] 54,507	[pure] 35,881	[pure] 18,459
Number of share options exercisable in share-based payment arrangement	[pure] 16,467	[pure] 9,000	

**[613000] Notes - Earnings per share**

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of earnings per share [TextBlock]	Textual information (72) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations		
Total basic earnings (loss) per share		
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations		
Total diluted earnings (loss) per share		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0

## Textual information (72)

## Disclosure of earnings per share [Text Block]

Loss per share

The following reflects the income and share data used in the basic and diluted loss per share (EPS) computations:

Particulars	Year ended March 31, 2020	Year ended March 31, 2019
Nominal value per equity share ( )	1	1
Loss attributable to equity shareholders ( in Million)	-37,685	-23,456
Weighted average number of equity shares for basic EPS (No.)		1,02,130
Loss per share ( )	-3,68,991	-2,29,750

Note: CCCPS and ESOPs outstanding as at March 31, 2020 and March 31, 2019 are anti-dilutive in nature and accordingly have not been considered for the purpose of Dilutive EPS.

## [610900] Notes - First time adoption

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No