VEEDA CLINICAL RESEARCH LIMITED
Consolidated Financial Statements for period 01/04/2022 to 31/03/2023

[700300] Disclosure of general information about company

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Name of company	VEEDA CLINICAL RESEARCH LIMITED	
Corporate identity number	U73100GJ2004PLC044023	
Permanent account number of entity	AACCC3633Q	
Address of registered office of company	SHIVALIK PLAZA-A-,2nd FLOOR OPP AHMEDABAD MANAGEMENT ASSOCIATION AMBAWADI	
Type of industry	Commercial and Industrial	
Period covered by financial statements	01-04-2022 To 31-03-2023	01-04-2021 To 31-03-2022
Date of start of reporting period	01/04/2022	01/04/2021
Date of end of reporting period	31/03/2023	31/03/2022
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	

[700400] Disclosures - Auditors report

Details regarding auditors [Table] ..(1)

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

Auditors [Axis]	Column 1
	01/04/2022 to 31/03/2023
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	S R B C & CO LLP
Name of auditor signing report	Mehta Sukrut Shardul
Firms registration number of audit firm	324982E/E300003
Membership number of auditor	101974
Address of auditors	21st Floor, B Wing, Privilon, Ambli BRT Road, Behind Iskon Temple, Off S G Highway, Ahmedabad-380059
Permanent account number of auditor or auditor's firm	ACHFS9117R
SRN of form ADT-1	F09612987
Date of signing audit report by auditors	05/09/2023
Date of signing of balance sheet by auditors	05/09/2023

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

	01/04/2022 to 31/03/2023
Disclosure in auditor’s report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	No
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 (2) [See below]

Textual information (1)

Disclosure in auditor’s report explanatory [Text Block]

INDEPENDENT AUDITOR’S REPORT

To the Members of Veeda Clinical Research Limited (formerly known as Veeda Clinical Research Private Limited)

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Veeda Clinical Research Limited (formerly known as Veeda Clinical Research Private Limited) (hereinafter referred to as “the Holding Company”), its subsidiaries (the Holding Company and its subsidiaries together referred to as “the Group”) and its joint venture comprising of the consolidated B alance sheet as at March 31 2023 , the consolidated Statement of Profit and Loss, including other comprehensive income, the consolidated Cash Flow Statement and the consolidated S tatement of Changes in Equity for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as “the consolidated financial statements”).

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate financial statements and on the other financial information of the subsidiary and joint venture, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013, as amended (“the Act”) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group and its joint venture as at March 31, 2023, their consolidated profit including other comprehensive income, their consolidated cash flows and the consolidated statement of changes in equity for the year ended on that date.

Basis for Opinion

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

Information Other than the Financial Statements and Auditor’s Report Thereon

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

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

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

Responsibilities of Management for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group and of its joint venture are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

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

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

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

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

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

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

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

We also provide 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.

Other Matter

(a) We did not audit the financial statements and other financial information, in respect of one subsidiary, whose financial statements include total assets of Rs 0.64 million as at March 31, 2023, and total revenues of Rs Nil and net cash outflows of Rs 0.20 million for the year ended on that date. These financial statement and other financial information have been audited by other auditor, which financial statements, other financial information and auditor's report have been furnished to us by the management. The consolidated financial statements also include the Group's share of net profit of Rs. 12.97 million for the year ended March 31, 2023, as considered in the consolidated financial statements, in respect of one joint venture, whose financial statement, other financial information have been audited by other auditor and whose report have been furnished to us by the Management. Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary and joint venture , and our report in terms of sub-sections (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary and joint venture is based solely on the reports of such other auditors.

Our opinion above on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, based on our audit and on the consideration of report of the other auditors on separate financial statements and the other financial information of the subsidiary company and joint venture company, incorporated in India, as noted in the 'Other Matter' paragraph we give in the "Annexure 1" a statement on the matters specified in paragraph 3(xxi) of the Order.

2. As required by Section 143(3) of the Act, based on our audit and on the consideration of report of the other auditors on separate financial statements and the other financial information of subsidiary and joint venture, as noted in the 'other matter' paragraph we report, to the extent applicable, that:

(a) We/the other auditors whose report we have relied upon have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements;

(b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidation of the financial statements have been kept so far as it appears from our examination of those books and reports of the other auditors except that with respect to holding Company and subsidiaries, the backup of the books of account and other books and papers maintained in electronic mode has not been maintained on servers physically located in India on daily basis.

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

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

(e) On the basis of the written representations received from the directors of the Holding Company as on March 31, 2023 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors who are appointed under Section 139 of the Act, of its subsidiary companies and joint venture , none of the directors of the Group's companies and joint venture incorporated in India, is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) The observation relating to the maintenance of accounts and other matters connected therewith are as stated in paragraph (b) above.

(g) With respect to the adequacy of the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiary companies incorporated in India, and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this report. This report does not include Report on the internal financial controls under clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the 'Report on internal financial controls') of one joint venture, since in our opinion and according to the information and explanation given to us, the said report on internal financial controls is not applicable to the this joint venture basis the exemption available to the Company under MCA notification no. G.S.R. 583(E) dated June 13, 2017, read with corrigendum dated July 13, 2017 on reporting on internal financial controls with reference to consolidated financial statements;

(h) In our opinion and based on the consideration of reports of other statutory auditors of the subsidiary and joint venture incorporated in India, the managerial remuneration for the year ended March 31, 2023 has been paid / provided by the Holding Company and its subsidiaries incorporated in India to their directors in accordance with the provisions of section 197 read with Schedule V to the Act;

(i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditors on separate financial statements as also the other financial information of the subsidiary and joint venture, as noted in the 'Other matter' paragraph:

i. The consolidated financial statements disclose the impact of pending litigations on its consolidated financial position of the Group and joint venture in its consolidated financial statements – Refer Note 32 to the consolidated financial statements;

ii. The Group and joint venture did not have any material foreseeable losses in long-term contracts including derivative contracts during the year ended March 31, 2023;

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, its subsidiaries and joint venture, incorporated in India during the year ended March 31, 2023.

iv. a) The respective managements of the Holding Company and its subsidiaries and joint venture which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiary and joint venture respectively that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or any of such subsidiaries and joint venture to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the respective Holding Company or any of such subsidiaries and joint venture ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b) The respective managements of the Holding Company and its subsidiaries and joint venture which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiary and joint venture respectively that, to the best of its knowledge and belief, no funds have been received by the respective Holding Company or any of such subsidiaries and joint venture from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of such subsidiaries and joint venture shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us and that performed by the auditors of the subsidiary and joint venture which are companies incorporated in India whose financial statements have been audited under the Act, nothing has come to our or other auditor's notice that has caused us or the other auditors to believe that the representations under sub-clause (a) and (b) contain any material mis-statement.

v) No dividend has been declared or paid during the year by the Holding Company, its subsidiaries and joint venture companies, incorporated in India.

vi) As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable only w.e.f. April 1, 2023 for the Holding Company, its subsidiaries and joint venture companies incorporated in India, hence reporting under this clause is not applicable.

For S R B C & CO LLP

Chartered Accountants

ICAI Firm Registration Number: 324982E/E300003

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per Sukrut Mehta

Partner

Membership Number: 101974

UDIN: 23101974BGUFPB4550

Place of Signature: Ahmedabad

Date: September 05, 2023

Annexure 1 to the Independent Auditor's report of even date on the consolidated financial statements of Veeda Clinical Research Limited (formerly known as Veeda Clinical Research Private Limited).

Qualifications or adverse remarks by us and the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements are:

S.No	Name	CIN	Holding company/ subsidiaries/ associate/ joint venture	Clause number of the CARO report which is qualified or is adverse
1.	Veeda Clinical Research Limited	U73100GJ2004PLC044023	Holding Company	Clause (iii)(c)
2.	Bioneeds India Private Limited	U01409KA2007PTC042282	Subsidiary Company	Clause (i)(a)(A) Clause (iii)(b) Clause (iii)(c) Clause (iv) Clause (vii)(a) Clause (ix)(d)

For S R B C & CO LLP

Chartered Accountants

ICAI Firm Registration Number: 324982E/E300003

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per Sukrut Mehta

Partner

Membership Number: 101974

UDIN: 23101974BGUFPB4550

Place of Signature: Ahmedabad

Date: September 05, 2023

Annexure 2 to the Independent Auditor's report of even date on the consolidated financial statements of Veeda Clinical Research Limited (formerly known as Veeda Clinical Research Private Limited).

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

In conjunction with our audit of the consolidated financial statements of Veeda Clinical Research Limited (formerly known as Veeda Clinical Research Private Limited) (hereinafter referred to as the “Holding Company”) as of and for the year ended March 31, 2023, we have audited the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiaries (the Holding Company and its subsidiaries together referred to as “the Group”), which are companies incorporated in India, as of that date.

Management’s Responsibility for Internal Financial Controls

The respective Board of Directors of the companies included in the Group, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Holding Company and its subsidiary companies’ internal financial controls with reference to consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both, issued by ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to consolidated financial statements was established and maintained and if such controls operated effectively in all material respects.

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

We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditor in terms of their report referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to consolidated financial statements.

Meaning of Internal Financial Controls With Reference to Consolidated Financial Statements

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

Inherent Limitations of Internal Financial Controls With Reference to Consolidated Financial Statements

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

Opinion

In our opinion, the Group, which are companies incorporated in India, have, maintained in all material respects, adequate internal financial controls with reference to consolidated financial statements and such internal financial controls with reference to consolidated financial statements were operating effectively as at March 31,2023, based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

Other Matters

Our report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to consolidated financial statements of the Holding Company, in so far as it relates to this one subsidiary, which are companies incorporated in India, is based on the corresponding reports of the auditor of such subsidiary incorporated in India.

For S R B C & CO LLP

Chartered Accountants

ICAI Firm Registration Number: 324982E/E300003

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per Sukrut Mehta

Partner

Membership Number: 101974

UDIN: 23101974BGUFPB4550

Place of Signature: Ahmedabad

Date: September 05, 2023

Textual information (2)

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

Annexure 1 to the Independent Auditor’s report of even date on the consolidated financial statements of Veeda Clinical Research Limited (formerly known as Veeda Clinical Research Private Limited). Qualifications or adverse remarks by us and the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements are: S.No Name CIN Holding company/ subsidiaries/ associate/ joint venture Clause number of the CARO report which is qualified or is adverse 1. Veeda Clinical Research Limited U73100GJ2004PLC044023 Holding Company Clause (iii)(c) 2. Bioneeds India Private Limited U01409KA2007PTC042282 Subsidiary Company Clause (i)(a)(A) Clause (iii)(b) Clause (iii)(c) Clause (iv) Clause (vii)(a) Clause (ix)(d)

[110000] Balance sheet

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

	31/03/2023	31/03/2022	31/03/2021
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	2,137.66	1,626.73	739.12
Capital work-in-progress	186.95	190.18	
Goodwill	1,080.58	1,080.58	0
Other intangible assets	220.37	223.87	4.46
Intangible assets under development	39.75	13.72	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Trade receivables, non-current	0	0	
Loans, non-current	0	15.11	
Other non-current financial assets	423.85	215.94	
Total non-current financial assets	423.85	231.05	
Deferred tax assets (net)	0	0	
Other non-current assets	316.58	284.96	
Total non-current assets	4,405.74	3,651.09	
Current assets [Abstract]			
Inventories	71.08	84.51	
Current financial assets [Abstract]			
Current investments	546.87	883.98	
Trade receivables, current	1,051.24	981.43	
Cash and cash equivalents	368.71	595.89	
Bank balance other than cash and cash equivalents	244	29.56	
Loans, current	0	0	
Other current financial assets	453.03	401.71	
Total current financial assets	2,663.85	2,892.57	
Other current assets	206.99	147.24	
Total current assets	2,941.92	3,124.32	
Total assets	7,347.66	6,775.41	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	105.787972	105.787972	358.30976
Other equity	4,465.812028	4,195.812028	
Total equity attributable to owners of parent	4,571.6	4,301.6	
Non controlling interest	57.73	71.22	
Total equity	4,629.33	4,372.82	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	259.12	353.5	
Trade payables, non-current	0	0	
Other non-current financial liabilities	545.07	424.99	
Total non-current financial liabilities	804.19	778.49	
Provisions, non-current	66.83	53.3	
Deferred tax liabilities (net)	37.37	57.3	
Total non-current liabilities	908.39	889.09	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	226.62	118.52	
Trade payables, current	221.7	247.78	
Other current financial liabilities	334.72	333.56	
Total current financial liabilities	783.04	699.86	
Other current liabilities	997.19	781.74	
Provisions, current	22.13	29.42	
Current tax liabilities	7.58	2.48	
Total current liabilities	1,809.94	1,513.5	
Total liabilities	2,718.33	2,402.59	
Total equity and liabilities	7,347.66	6,775.41	

[210000] Statement of profit and loss

Earnings per share [Table] ..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	**01/04/2021 to 31/03/2022**	**01/04/2022 to 31/03/2023**	**01/04/2021 to 31/03/2022**
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 7.58	[INR/shares] 10.26	[INR/shares] 7.58	[INR/shares] 10.26
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 7.58	[INR/shares] 10.26	[INR/shares] 7.58	[INR/shares] 10.26
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 7.57	[INR/shares] 10.24	[INR/shares] 7.57	[INR/shares] 10.24
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 7.57	[INR/shares] 10.24	[INR/shares] 7.57	[INR/shares] 10.24

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	4,095.78	2,880.26
Other income	106.33	50.83
Total income	4,202.11	2,931.09
Expenses [Abstract]		
Cost of materials consumed	329.87	282.6
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	1,091.82	872.73
Finance costs	138.82	96.29
Depreciation, depletion and amortisation expense	380.25	254.06
Other expenses	1,639.88	1,110.67
Total expenses	3,580.64	2,616.35
Profit before exceptional items and tax	621.47	314.74
Exceptional items before tax	0	341.17
Total profit before tax	621.47	655.91
Tax expense [Abstract]		
Current tax	189.86	94.24
Deferred tax	-19.29	60.53
Total tax expense	170.57	154.77
Total profit (loss) for period from continuing operations	450.9	501.14
Share of profit (loss) of associates and joint ventures accounted for using equity method	-26.67	3.44
Total profit (loss) for period	424.23	504.58
Profit or loss, attributable to owners of parent	401.15	480.71
Profit or loss, attributable to non-controlling interests	23.08	23.87
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Total other comprehensive income	-1.86	0.65
Other comprehensive income attributable to net of tax [Abstract]		
Other Comprehensive income, attributable to owners of parent	-2.08	0.23
Other Comprehensive income, attributable to non-controlling interests	0.22	0.42
Total comprehensive income	422.37	505.23
Comprehensive income attributable to net of tax [Abstract]		
Comprehensive income, attributable to owners of parent	399.07	480.94
Comprehensive income, attributable to non-controlling interests	23.3	24.29
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	Yes	Yes
Other comprehensive income before tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [Abstract]		
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	-2.48	0.89
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	0	-0.17
Other comprehensive income that will not be reclassified to profit or loss, before tax	-2.48	0.72
Total other comprehensive income, before tax	-2.48	0.72
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [Abstract]		
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	-0.62	0.07
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-0.62	0.07
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	0	0
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [Abstract]		

Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	0	0
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	0	0
Total other comprehensive income	-1.86	0.65
Other comprehensive income attributable to [Abstract]		
Other Comprehensive income, attributable to owners of parent	-2.08	0.23
Other Comprehensive income, attributable to non-controlling interests	0.22	0.42
Total comprehensive income	422.37	505.23
Comprehensive income attributable to [Abstract]		
Comprehensive income, attributable to owners of parent	399.07	480.94
Comprehensive income, attributable to non-controlling interests	23.3	24.29
Earnings per share explanatory [TextBlock]	Textual information (3) [See below]	Textual information (4) [See below]
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 7.58	[INR/shares] 10.26
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 7.58	[INR/shares] 10.26
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 7.57	[INR/shares] 10.24
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 7.57	[INR/shares] 10.24

Textual information (3)

Earnings per share explanatory [Text Block]

29	Earnings per share					
	Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the Holding Company by the weighted average number of Equity shares outstanding during the year.					
	Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the Holding Company by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.					
	The following table reflects the income and earnings per share data					

		used in the			

	basic and diluted EPS computation:					
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022			
	Profit after tax attributable to equity shareholders for the year				401.15	480.71
	Nominal value of equity share (Amount in Rs.)				2	2
	Total number of equity shares				5,28,93,986	5,28,93,986
	Weighted average number of equity shares				5,28,93,986	4,68,62,176
	Effect of dilution:					
	Dilutive effect of stock options granted under ESOP			1,22,896	1,04,964	
	Weighted average number of shares adjusted for the effect of dilution	5,30,16,882	4,69,67,140			
	Earning per equity share (Amount in Rs.)					
	Basic earnings per share				7.58	10.26
	Diluted earnings per share				7.57	10.24
	Note:					
	Ther above earning per share as at					

	March 31, 2022 has been computed based on revised number of shares considering split and bonus issue during the year ended March 31, 2022.

Textual information (4)

Earnings per share explanatory [Text Block]

	(All amounts in Indian rupees million, unless otherwise stated)					
29	Earnings per share					
	Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the Holding Company by the weighted average number of Equity shares outstanding during the year.					
	Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the Holding Company (after adjusting for interest on the compulsory convertible preference shares) by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on					

		conversion of all the dilutive potential Equity

	shares into Equity shares.					
	The following table reflects the income and earnings per share data used in the basic and diluted EPS computation:					
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021			
	Profit after tax for the year				480.71	62
	Less: preference dividend for the year				-	*
	Profit after tax for the year				480.71	62
	Nominal value of equity share (Amount in Rs.) (refer note i below)			2	2	
	Total number of equity shares				5,28,93,986	6,(
	Weighted average number of equity shares				4,68,62,176	5,8
	Weighted average number of equity shares after considering effect of share split and bonus (A)	4,68,62,176	3,52,78,223			
	Total number of CCCPS Class 'A'	-	93,946			
	Weighted average					

	number of CCCPS Class 'A'	-	93,946			
	Weighted average number of CCCPS Class 'A' after considering effect of share split and bonus (B)	-	56,36,760			
	Total number of shares for basic EPS after considering effect of share split and bonus (nominal value of equity share Rs. 2) (C = A + B)	4,68,62,176	4,09,14,983			
	Effect of dilution:					
	Dilutive effect of stock options granted under ESOP			1,749	474	
	Dilutive effect on weighted average number of stock options granted under ESOP after considering effect of share split and bonus	1,04,964	28,431			
	Weighted average number of shares adjusted for the effect of dilution	4,69,67,140	4,09,43,414			
	Earning per equity share (Amount in Rs.)					
	Basic earnings per share (refer					

	note ii below)				10.26	15
	Diluted earnings per share				10.24	15
	* Figure nullified in conversion of Rupees in million.					
	Notes:					
	i. The board of directors of Holding company in their meeting held on June 26, 2021 approved split of each equity share of Rs. 10 each into 5 equity shares of Rs. 2 each which was approved by members in their meeting held on June 29, 2021. Hence, nominal value of equity share is presented as Rs. 2 per equity share.					
	ii. Above earnings per share has been computed based on revised number of equity shares considering split of equity shares and issue of bonus shares.					

[400200] Statement of changes in equity

Statement of changes in equity [Table] ..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	424.23	504.58		401.15
Changes in comprehensive income components	-1.86	0.65		-2.08
Total comprehensive income	422.37	505.23		399.07
Other changes in equity [Abstract]				
Other additions to reserves	218.48	485.7		218.48
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares				0
Securities premium adjusted writing off preliminary expenses				0
Securities premium adjusted writing off discount expenses issue shares debentures				0
Securities premium adjusted premium payable redemption preference shares debentures				0
Securities premium adjusted purchase own shares other securities under section 68				0
Other utilisation of securities premium if permitted		117.92		0
Other deductions to reserves	384.33	159.64		347.54
Total deductions to reserves	384.33	277.56		347.54
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	3,017.24		0
Increase (decrease) through other distributions to owners, equity	0	0		0

Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	-799.63		0
Other changes in equity, others	0	0		0
Total other changes in equity	-165.85	2,425.75		-129.06
Total increase (decrease) in equity	256.52	2,930.98		270.01
Other equity at end of period	4,523.55	4,267.03	1,336.05	4,465.82

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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	480.71		0	0
Changes in comprehensive income components	0.23		0	0
Total comprehensive income	480.94		0	0
Other changes in equity [Abstract]				
Other additions to reserves	369.63		213	0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0		0	0
Securities premium adjusted writing off preliminary expenses	0		0	0
Securities premium adjusted writing off discount expenses issue shares debentures	0		0	0
Securities premium adjusted premium payable redemption preference shares debentures	0		0	0
Securities premium adjusted purchase own shares other securities under section 68	0		0	0
Other utilisation of securities premium if permitted	117.92		0	0
Other deductions to reserves	159.64		0	0
Total deductions to reserves	277.56		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	3,017.24		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	-730.49		0	0
Other changes in equity, others	0		0	0

Total other changes in equity	2,378.82		213	0
Total increase (decrease) in equity	2,859.76		213	0
Other equity at end of period	4,195.81	1,336.05	213	0

Statement of changes in equity [Table] ..(3)

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

Components of equity [Axis]	Share application money pending allotment [Member]	Reserves [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		0	0	
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy		0	0	
Correction of prior period errors		0	0	
Adjustments to equity for restatement		0	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		401.15	480.71	
Changes in comprehensive income components		-2.08	0.23	
Total comprehensive income		399.07	480.94	
Other changes in equity [Abstract]				
Other additions to reserves		5.48	369.63	
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted		0	117.92	
Other deductions to reserves		347.54	159.64	
Total deductions to reserves		347.54	277.56	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation		0	0	
Interim special dividend appropriation		0	0	
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Final equity dividend appropriation		0	0	
Final special dividend appropriation		0	0	
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Equity dividend tax appropriation		0	0	
Other appropriations		0	0	
Transfer to Retained earnings		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Appropriation towards bonus shares		0	0	
Increase (decrease) through other contributions by owners, equity		0	3,017.24	
Increase (decrease) through other distributions to owners, equity		0	0	
Increase (decrease) through other changes, equity		0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity		0	-730.49	
Other changes in equity, others		0	0	
Total other changes in equity		-342.06	2,378.82	
Total increase (decrease) in equity		57.01	2,859.76	
Other equity at end of period	0	4,252.82	4,195.81	1,336.05

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

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

Components of equity [Axis]	Capital reserves [Member]			Securities premium reserve [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Changes in comprehensive income components	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	346.9	0		0
Total deductions to reserves	346.9	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	-730.49		0
Other changes in equity, others	0	0		0
Total other changes in equity	-346.9	-730.49		0
Total increase (decrease) in equity	-346.9	-730.49		0
Other equity at end of period	-1,077.39	-730.49	0	3,703.47

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

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

Components of equity [Axis]	Securities premium reserve [Member]		Capital redemption reserves [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Changes in comprehensive income components	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Other additions to reserves	351.36		0	0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0			
Securities premium adjusted writing off preliminary expenses	0			
Securities premium adjusted writing off discount expenses issue shares debentures	0			
Securities premium adjusted premium payable redemption preference shares debentures	0			
Securities premium adjusted purchase own shares other securities under section 68	0			
Other utilisation of securities premium if permitted	117.92		0	0
Other deductions to reserves	0		0	38.84
Total deductions to reserves	117.92		0	38.84
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	3,017.24		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	3,250.68		0	-38.84

Total increase (decrease) in equity	3,250.68		0	-38.84
Other equity at end of period	3,703.47	452.79	0	0

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

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

Components of equity [Axis]	Capital redemption reserves [Member]	Share options outstanding account [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		0	0	
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy		0	0	
Correction of prior period errors		0	0	
Adjustments to equity for restatement		0	0	
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		4.83	18.27	
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted		0	0	
Other deductions to reserves		0.64	0	
Total deductions to reserves		0.64	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation		0	0	
Interim special dividend appropriation		0	0	
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Final equity dividend appropriation		0	0	
Final special dividend appropriation		0	0	
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Equity dividend tax appropriation		0	0	
Other appropriations		0	0	
Transfer to Retained earnings		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Appropriation towards bonus shares		0	0	
Increase (decrease) through other contributions by owners, equity		0	0	
Increase (decrease) through other distributions to owners, equity		0	0	
Increase (decrease) through other changes, equity		0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		4.19	18.27	
Total increase (decrease) in equity		4.19	18.27	
Other equity at end of period	38.84	28.4	24.21	5.94

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

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

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	401.15	480.71		401.15
Changes in comprehensive income components	-2.08	0.23		-2.08
Total comprehensive income	399.07	480.94		399.07
Other changes in equity [Abstract]				
Other additions to reserves	0.65	0		0.65
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	120.8		0
Total deductions to reserves	0	120.8		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0.65	-120.8		0.65
Total increase (decrease) in equity	399.72	360.14		399.72
Other equity at end of period	1,598.34	1,198.62	838.48	1,598.34

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

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

Components of equity [Axis]	Other retained earning [Member]		Non-controlling interests [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	480.71		23.08	23.87
Changes in comprehensive income components	0.23		0.22	0.42
Total comprehensive income	480.94		23.3	24.29
Other changes in equity [Abstract]				
Other additions to reserves	0		0	116.07
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares			0	0
Securities premium adjusted writing off preliminary expenses			0	0
Securities premium adjusted writing off discount expenses issue shares debentures			0	0
Securities premium adjusted premium payable redemption preference shares debentures			0	0
Securities premium adjusted purchase own shares other securities under section 68			0	0
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	120.8		36.79	0
Total deductions to reserves	120.8		36.79	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	-69.14
Other changes in equity, others	0		0	0
Total other changes in equity	-120.8		-36.79	46.93

Total increase (decrease) in equity	360.14		-13.49	71.22
Other equity at end of period	1,198.62	838.48	57.73	71.22

Statement of changes in equity [Table] ..(9)

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

Components of equity [Axis]	Non-controlling interests [Member]
	31/03/2021
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Changes in equity [Abstract]	
Other equity at end of period	0

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on changes in equity [TextBlock]	Textual information (5) [See below]	Textual information (6) [See below]

Textual information (5)

Disclosure of notes on changes in equity [Text Block]

14	Other Equity						
	Particulars					As at March 31, 2023	As at March 31,
	Reserves and surplus						
	Securities premium						
	Balance at the beginning of the year					3,703.48	452.79
	Changes due to accounting policy or prior period errors				-	-	
	On issue of equity shares during the year					-	3,017.24
	On conversion of CCCPS class 'A' into equity shares during the year				-	351.36	
	Utilized for issue of bonus equity shares					-	(46.03)
	Utilized towards expenses on fresh issue of equity shares				-	(71.88)	
	Balance at the end of the year					3,703.48	3,703.48
	Capital redemption reserve						
	Balance at the beginning of the year					-	38.84
	Changes due to accounting policy or prior period errors				-	-	
	Utilized for issue of bonus equity shares					-	(38.84)
	Balance at the end of the year					-	-

	Capital reserve						
	Balance at the beginning of the year					(730.49)	-
	Changes due to accounting policy or prior period errors				-	-	
	Change on account of additional stake purchased from non-controlling interest of subsidiary			(346.90)	(730.49)		
	Balance at the end of the year					(1,077.39)	(730.49)
	Share options outstanding reserve						
	Balance at the beginning of the year					24.21	5.94
	Changes due to accounting policy or prior period errors				-	-	
	Reversal on forfeiture of ESOP					(0.64)	
	Options granted to joint venture during the year (refer note 31 and note 39)				0.02	0.05	
	Compensation for options granted during the year (refer note 39)				4.80	18.22	
	Balance at the end of the year					28.39	24.21
	Share application money pending allotment						
	Balance at the beginning of the year					-	-
	Changes due to accounting policy or prior period errors				-	-	

	Share application money received					213.00	-
	Balance at the end of the year					213.00	-
	Surplus in the statement of profit and loss						
	Balance at the beginning of the year		1,198.62	838.48			
	Profit for the year (net of taxes)					401.15	480.71
	Other comprehensive profit / (loss) for the year (net of taxes)		(2.08)	0.23			
	Addition on forfeiture of ESOP					0.64	-
	Utilised for payment of dividend to CCCPS Class 'A'				-	(120.80)	
	Balance at the end of the year					1,598.33	1,198.62
	Total other equity					4,465.82	4,195.82
	Nature and purpose of reserves:						
	(1) In cases where the holding Company issues shares at a premium, whether for cash or otherwise, a sum equal to the aggregate amount of the premium received on those shares has been transferred to “Securities Premium”. The holding Company may issue fully						

			paid-up bonus shares to its members out of the securities

	premium and to buy-back of shares.				
	(2) Capital redemption reserve represents the amount transferred on account of buy back of CCCPS Class 'B'.				
	(3) Capital reserve represents non-controlling interest reserve created on acquisition of additional stake during the year ended March 31, 2023 of 11.90% (year ended March 31, 2022 - 25%) from non-controlling shareholder of Bioneeds India Private Limited.				
	(4) The share options outstanding reserve : The share options based payment reserve is used to recognize the grant date fair value of options issued to employees under employee stock option plan.				
	(5) Surplus in statement of profit and loss: Surplus in statement of profit and loss are the profits / (losses) that the Group has earned / incurred till date, less any transfers to general reserve, dividends or other distributions paid to shareholders. Retained earnings include re-measurement loss / (gain) on defined benefit				

		plans, net of taxes that will not be reclassified to the statement of profit and loss. Retained earnings is a free reserve available to the Group and eligible for distribution to shareholders, in case where it is having positive balance representing net earnings till date.

Textual information (6)

Disclosure of notes on changes in equity [Text Block]

14	Other Equity						
	Particulars		As at March 31, 2022	As at March 31, 2021			
	Reserves and surplus						
	Securities premium						
	Balance at the beginning of the year					452.79	273.00
	Changes due to accounting policy or prior period errors				-	-	
	On issue of equity shares during the year					3,017.24	179.79
	On conversion of CCCPS class 'A' into equity shares during the year			351.36	-		
	Utilized for issue of bonus equity shares					(46.03)	-
	Utilized towards expenses on fresh issue of equity shares				(71.88)	-	
	Balance at the end of the year					3,703.48	452.79
	Capital redemption reserve						
	Balance at the beginning of the year					38.84	38.84
	Changes due to accounting policy or prior period errors				-	-	
	Utilized for issue of bonus equity shares					(38.84)	-
	Balance at the end of the year					-	38.84

	Capital reserve						
	Balance at the beginning of the year					-	-
	Changes due to accounting policy or prior period errors				-	-	
	Change on account of additional stake purchased from non-controlling interest of subsidiary		(730.49)	-			
	Balance at the end of the year					(730.49)	-
	Share options outstanding reserve						
	Balance at the beginning of the year					5.94	-
	Changes due to accounting policy or prior period errors				-	-	
	Options granted to joint venture during the year (refer note 31 and note 39)			0.05	-		
	Compensation for options granted during the year (refer note 39)			18.22	5.94		
	Balance at the end of the year					24.21	5.94
	Surplus in the statement of profit and loss						
	Balance at the beginning of the year		838.48	209.98			
	Changes due to accounting policy or prior period errors				-	-	
	Profit for the year (net of taxes)					480.71	629.67

	Other comprehensive profit / (loss) for the year (net of taxes)		0.23	(1.17)			
	Utilised for payment of dividend to CCCPS Class 'A'				(120.80)	-	
	Balance at the end of the year					1,198.62	838.48
	Total other equity					4,195.82	1,336.05
	Nature and purpose of reserves:						
	(1) In cases where the holding Company issues shares at a premium, whether for cash or otherwise, a sum equal to the aggregate amount of the premium received on those shares has been transferred to “Securities Premium”. The holding Company may issue fully paid-up bonus shares to its members out of the securities premium and to buy-back of shares.						
	(2) Capital redemption reserve represents the amount transferred on account of buy back of CCCPS Class 'B'.						
	(3) Capital reserve represents non-controlling interest reserve created on acquisition of additional stake						

	of 25% from non-controlling shareholder of Bioneeds India Private Limited.
	(4) The share options outstanding reserve : The share options based payment reserve is used to recognize the grant date fair value of options issued to employees under employee stock option plan.
	(5) Surplus in statement of profit and loss: Surplus in statement of profit and loss are the profits / (losses) that the Group has earned / incurred till date, less any transfers to general reserve, dividends or other distributions paid to shareholders. Retained earnings include re-measurement loss / (gain) on defined benefit plans, net of taxes that will not be reclassified to the statement of profit and loss. Retained earnings is a free reserve available to the Group and eligible for distribution to shareholders, in case where it is having positive balance representing net earnings till date.

[320000] Cash flow statement, indirect

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	621.47	655.91	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	138.72	96.29	
Adjustments for decrease (increase) in inventories	-13.05	-18.64	
Adjustments for decrease (increase) in trade receivables, current	-87.74	-418.21	
Adjustments for decrease (increase) in other non-current assets	-99.11	-52.86	
Adjustments for other financial assets, non-current	15.13	62.92	
Adjustments for increase (decrease) in trade payables, current	-18.53	78.69	
Adjustments for increase (decrease) in other current liabilities	218.45	172.31	
Adjustments for increase (decrease) in other non-current liabilities	59.23	11.41	
Adjustments for depreciation and amortisation expense	380.24	254.06	
Adjustments for provisions, current	3.75	19.43	
Adjustments for unrealised foreign exchange losses gains	4.72	-1.23	
Adjustments for interest income	18.26	20.19	
Adjustments for share-based payments	4.8	18.22	
Other adjustments for which cash effects are investing or financing cash flow	-40.13	-12.85	
Other adjustments for non-cash items	79.22	-314.51	
Total adjustments for reconcile profit (loss)	627.44	-125.16	
Net cash flows from (used in) operations	1,248.91	530.75	
Income taxes paid (refund)	192.21	171.62	
Net cash flows from (used in) operating activities	1,056.7	359.13	
Cash flows from used in investing activities [Abstract]			
Other cash payments to acquire equity or debt instruments of other entities	0	0	
Other cash payments to acquire interests in joint ventures	0	0	
Proceeds from sales of property, plant and equipment	0.7	5.96	
Purchase of property, plant and equipment	759.01	287.13	
Interest received	16.17	17.06	
Other inflows (outflows) of cash	-521.02	-1,272.55	
Net cash flows from (used in) investing activities	-1,263.16	-1,536.66	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	0	2,300.84	
Proceeds from borrowings	0	54.49	
Repayments of borrowings	126.81	330.54	
Payments of lease liabilities	77.72	68.26	
Dividends paid	0	120.8	
Interest paid	103.68	97.5	
Other inflows (outflows) of cash	296.52	(A) -111.93	
Net cash flows from (used in) financing activities	-11.69	1,626.3	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-218.15	448.77	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	-9.03	-2.49	
Net increase (decrease) in cash and cash equivalents	-227.18	446.28	
Cash and cash equivalents cash flow statement at end of period	368.71	595.89	149.61

Footnotes

(A) This includes addition in Cash and Cash Equivalents in Opening Balance on account of acquisition of subsidiary of Rs. 0.68 mln.

[610100] Notes - List of accounting policies

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of significant accounting policies [TextBlock]	Textual information (7) [See below]	Textual information (8) [See below]
Description of accounting policy for borrowing costs [TextBlock]	Textual information (9) [See below]	Textual information (10) [See below]
Description of accounting policy for business combinations and goodwill [TextBlock]	Textual information (11) [See below]	
Description of accounting policy for contingent liabilities and contingent assets [TextBlock]	Textual information (12) [See below]	Textual information (13) [See below]
Description of accounting policy for deferred income tax [TextBlock]	Textual information (14) [See below]	Textual information (15) [See below]
Description of accounting policy for depreciation expense [TextBlock]	Textual information (16) [See below]	Textual information (17) [See below]
Description of accounting policy for derivative financial instruments [TextBlock]	Textual information (18) [See below]	Textual information (19) [See below]
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (20) [See below]	Textual information (21) [See below]
Description of accounting policy for earnings per share [TextBlock]	Textual information (22) [See below]	Textual information (23) [See below]
Description of accounting policy for employee benefits [TextBlock]	Textual information (24) [See below]	Textual information (25) [See below]
Description of accounting policy for fair value measurement [TextBlock]	Textual information (26) [See below]	Textual information (27) [See below]
Description of accounting policy for financial assets [TextBlock]	Textual information (28) [See below]	Textual information (29) [See below]
Description of accounting policy for financial instruments [TextBlock]	Textual information (30) [See below]	Textual information (31) [See below]
Description of accounting policy for financial instruments at fair value through profit or loss [TextBlock]	Textual information (32) [See below]	Textual information (33) [See below]
Description of accounting policy for financial liabilities [TextBlock]	Textual information (34) [See below]	Textual information (35) [See below]
Description of accounting policy for foreign currency translation [TextBlock]	Textual information (36) [See below]	Textual information (37) [See below]
Description of accounting policy for functional currency [TextBlock]	The Group's Consolidated financial statements are presented in Indian Rupees (Rs.), which is also its functional currency.	b. Foreign currencies The Company's financial statements are presented in Indian Rupees (Rs.), which is also its functional currency.
Description of accounting policy for impairment of non-financial assets [TextBlock]	Textual information (38) [See below]	Textual information (39) [See below]
Description of accounting policy for income tax [TextBlock]	Textual information (40) [See below]	Textual information (41) [See below]
Description of accounting policy for intangible assets and goodwill [TextBlock]	Textual information (42) [See below]	Textual information (43) [See below]
Description of accounting policy for investment in associates [TextBlock]	Textual information (44) [See below]	Textual information (45) [See below]
Description of accounting policy for investment in associates and joint ventures [TextBlock]	Textual information (46) [See below]	Textual information (47) [See below]
Description of accounting policy for investments in joint ventures [TextBlock]	Textual information (48) [See below]	Textual information (49) [See below]
Description of accounting policy for leases [TextBlock]	Textual information (50) [See below]	Textual information (51) [See below]
Description of accounting policy for measuring inventories [TextBlock]	Textual information (52) [See below]	Textual information (53) [See below]
Description of accounting policy for property, plant and equipment [TextBlock]	Textual information (54) [See below]	Textual information (55) [See below]
Description of accounting policy for provisions [TextBlock]	Textual information (56) [See below]	Textual information (57) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (58) [See below]	Textual information (59) [See below]
Description of accounting policy for taxes other than income tax [TextBlock]	Textual information (60) [See below]	

Textual information (7)

Disclosure of significant accounting policies [Text Block]

1. Corporate information

The Consolidated Financial Statements comprise the financial statements of the Company, its subsidiary i.e., Bioneeds India Private Limited (associate till July 15, 2021), its step-down subsidiary companies i.e., Amthera Life Sciences Private Limited and Activin Chemicals and Pharmaceuticals Private Limited (upto July 20, 2021) and its joint venture i.e., Ingenuity Biosciences Private Limited.

Bioneeds and its subsidiary companies are in the business of providing Integrated Discovery, Development and Regulatory Services to Pharmaceutical, Biopharmaceutical, Agrochemical, Industrial Chemical, Herbal, Nutraceutical & Medical Device companies.

The Company, its subsidiary companies, joint venture and associate are collectively referred to as "Group".

Veeda Clinical Research Limited (formerly known as Veeda Clinical Research Private Limited) ("the Company" or "Holding Company") is domiciled in India with its registered office at Shivalik Plaza – A, 2nd Floor, Opposite Ahmedabad Management Association, Ambawadi, Ahmedabad, Gujarat – 380015, India.

The Company was incorporated on April 23, 2004 under the provisions of the Companies Act applicable in India and is carrying on the business of Clinical Research for various Pharmaceuticals Companies. The Company is a one roof service global CRO specializing in the early clinical development of drugs with state-of-the-art facilities in India. The Company provides a full range of services in phase I and II clinical research with Clinical Data management, delivering expert and cost-effective research solutions to the Pharmaceutical and Biotechnology Industries worldwide.

The Company has become a Public Limited Company w.e.f. June 30, 2021 and consequently pursuant to approval from Registrar of Companies ("ROC"), the name of the Company has changed from Veeda Clinical Research Private Limited to Veeda Clinical Research Limited.

The Consolidated Financial Statements for the year ended March 31, 2023 were approved for issue in accordance with a resolution of the directors on September 05, 2023.

2.1 Significant accounting policies

(A) Basis of preparation and transition to Ind AS

The Consolidated Financial Statements of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of Companies Act, 2013 ("the Act") read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Act (Ind AS compliant Schedule III, as amended), and other accounting principles generally accepted in India.

The Consolidated Financial Statements have been prepared on a historical cost basis, except for certain financial assets and liabilities measured at fair value / amortized cost (Refer note 36).

The Consolidated Financial Statements are presented in Indian Rupees (Rs.) and all values are rounded to the nearest Rs. millions, except when otherwise indicated. Figures below Rs. 10,000 has been indicated as "*" as the same is nullified on conversion of rupees in million.

(B) Basis of consolidation

The Consolidated Financial Statements of the Company comprise the financial statements of the company, its Joint Venture and its Associate. Control is achieved when the Company, its Joint Venture and its Associates are exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

The Consolidated Financial Statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. Accounting policies are uniformly adopted by the Company, its joint venture and its associate.

The Consolidated Financial Statements of all entities used for the purpose of consolidation were drawn up to same reporting date as that of the parent Company.

Profit or loss and each component of Other Comprehensive Income (OCI) are attributed to the equity holders of the Company and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance.

Specifically, the Group controls an investee if and only if the Group has:

Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee)

Exposure, or rights, to variable returns from its involvement with the investee, and

The ability to use its power over the investee to affect its returns

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

The contractual arrangement with the other vote holders of the investee

Rights arising from other contractual arrangements

The Group's voting rights and potential voting rights

The size of the group's holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders.

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year/period are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Consolidation procedure in case of subsidiary:

Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiary.

Eliminate the carrying amount of the parent's investment in subsidiary and the parent's portion of equity of subsidiary.

Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiary to bring their accounting policies into line with the Group's accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

If the Group loses control over a subsidiary, it:

Derecognises the assets (including goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost

Derecognises the carrying amount of any non-controlling interests

Derecognises the cumulative translation differences recorded in equity

Recognises the fair value of the consideration received

Recognises the fair value of any investment retained

Recognises any surplus or deficit in profit or loss

Recognise that distribution of shares of subsidiary to Group in Group's capacity as owners

Reclassifies the parent's share of components previously recognised in OCI to profit or loss or transferred directly to retained earnings, if required by other Ind ASs as would be required if the Group had directly disposed of the related assets or liabilities.

Investments in Associate and Joint Venture

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies.

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

The considerations made in determining whether significant influence or joint control are similar to those necessary to determine control over the subsidiaries.

The Group's investments in its associate and joint venture are accounted for using the equity method. Under the equity method, the investment in an associate or a joint venture is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the associate or joint venture since the acquisition date. Goodwill relating to the associate or joint venture is included in the carrying amount of the investment and is not tested for impairment individually.

The Consolidated Financial Statements reflect the Company's share of the results of operations of the associate or joint venture. Any change in OCI of those investees is presented as part of the Group's OCI. In addition, when there has been a change recognised directly in the equity of the associate or joint venture, the Group recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised gains and losses resulting from transactions between the Group and the associate or joint venture are eliminated to the extent of the interest in the associate or joint venture.

If an entity's share of losses of an associate or a joint venture equals or exceeds its interest in the associate or joint venture (which includes any long term interest that, in substance, form part of the Company's net investment in the associate or joint venture), the entity discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate or joint venture. If the associate or joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

The aggregate of the Group's share of profit or loss of an associate and a joint venture is shown on the face of the statement of profit and loss.

The Financial Statements of the associate or joint venture are prepared for the same reporting period as of the Group. When necessary, adjustments are made to bring the accounting policies in line with those of the Group, its Joint Venture and its Associates, unless it is impracticable to do so.

After application of the equity method, the Group determines whether it is necessary to recognise an impairment loss on its investment in its associate or joint venture. At each reporting date, the Group determines whether there is objective evidence that the investment in the associate or joint venture is impaired. If there is such evidence, the Group calculates the amount of impairment as the difference between the recoverable amount of the associate or joint venture and its carrying value, and then recognises the loss as 'Share of profit of an associate and a joint venture' in the statement of profit and loss.

Upon loss of significant influence over the associate or joint control over the joint venture, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate or joint venture upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

Particulars of consolidation

The Financial Statements of the following Subsidiary / Step-down subsidiary / Associate / Joint Venture have been considered for consolidation:

Name of the Company	Nature of relation with the company	Percentage of voting Power as on	
March 31, 2023	March 31, 2022		
Ingenuity Biosciences Private Limited	Joint venture	50.00%	50.00%
Bioneeds India Private Limited	Associate (Upto July 15, 2021) and Subsidiary thereafter	87.00%	75.10%
Amthera Life Sciences Private Limited	Subsidiary of Bioneeds (W.e.f. July 16, 2021)	100.00%	100.00%
Activin Chemicals & Pharmaceuticals Private Limited #	Subsidiary of Bioneeds (W.e.f. July 16, 2021)	-	-

The Group has disposed off this Subsidiary of Bioneeds w.e.f. July 20, 2021.

(C) Summary of significant accounting policies

a. Current versus non-current classification

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

1. Expected to be realized or intended to be sold or consumed in normal operating cycle;

2. Held primarily for the purpose of trading;

3. Expected to be realized within twelve months after the reporting period; or

4. 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 treated as current when:

1. It is expected to be settled in normal operating cycle;

2. It is held primarily for the purpose of trading;

3. It is due to be settled within twelve months after the reporting period; or

4. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Group classifies all other liabilities as non-current.

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

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

b. Foreign currencies

The Group's Consolidated financial statements are presented in Indian Rupees (Rs.), which is also its functional currency.

Transactions and balances

Transactions in foreign currencies are initially recorded by the Group at its functional currency spot rates on the date the transaction first qualifies for recognition. However, for practical reasons, the Group uses average rate if the average approximates the actual rate at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in profit or loss. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or statement of profit and loss are also recognised in OCI or statement of profit and loss, respectively).

c. Fair value measurement

The Group measures financial instruments, such as, derivatives at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

(i) In the principal market for the asset or liability, or

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

The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

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

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

All assets and liabilities for which fair value is measured or disclosed in the Consolidated 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 Consolidated financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The management determines the policies and procedures for both recurring fair value measurement and for non-recurring measurement.

At each reporting date, the management analyses the movements in the values of assets and liabilities which are required to be remeasured or re-assessed as per the Group’s accounting policies. For this analysis, the management verifies the major inputs applied in the latest valuation by agreeing the information in the valuation computation to contracts and other relevant documents.

The management also compares the change in the fair value of each asset and liability with relevant external sources to determine whether the change is reasonable.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

This note summarises accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.

(a) Disclosures for valuation methods, significant estimates and assumptions (note 36)

(b) Quantitative disclosures of fair value measurement hierarchy (note 36)

(c) Financial instruments (including those carried at amortised cost) (note 36)

d. Revenue from contract with customer

Revenue from contracts with customers is recognised when control of the services is transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those services. The Group has generally concluded that it is the principal in its revenue arrangements because it typically controls the services before transferring them to the customer.

The disclosures of significant accounting judgements, estimates and assumptions relating to revenue from contracts with customers are provided in Note 2.2.

Sale of service

The Group’s contracts with customers include promises to transfer multiple services to a customer. Revenues from customer contracts are considered for recognition and measurement when the contract has been approved, in writing, by the parties to the contract, the parties to contract are committed to perform their respective obligations under the contract, and the contract is legally enforceable. The Group assesses the services promised in a contract and identifies distinct performance obligations in the contract. Revenue from customer contracts are recognized on these identified distinct performance obligations.

The Group exercise judgement in determining the timing when the performance obligation is satised. The Group considers indicators such as how customer consumes benets as services are rendered or who controls the asset as it is being created or existence of enforceable right to payment for performance to date and alternate use of such product or service, transfer of significant risks and rewards to the customer, acceptance of delivery by the customer, etc. For the majority of contract performance obligations, the Company has determined that an output method is appropriate measure of progress. Revenue recognition is determined by assessing the performance completed or delivered to date under the terms of the arrangement. The measures utilized to assess progress on the satisfaction of performance are specific to the performance obligation identified in the contract.

Group renders customer specific services as per the terms of contract and does not provide any types of warranties and related obligations to its customers.

Contract Balances

Contract assets

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

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

Trade receivables

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

Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from a customer before the Group transfers the related services. Contract liabilities are recognised as revenue when the Group performs related obligation(s) under the contract.

e. Other Income

Other income is recognised when no significant uncertainty as to its determination or realisation exists.

f. Taxes

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the countries where the Group operates and generates taxable income.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and considers whether it is probable that a taxation authority will accept an uncertain tax treatment. The Group reflects the effect of uncertainty for each uncertain tax treatment by using either most likely method or expected value method, depending on which method predicts better resolution of the treatment.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax base of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

i) When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; and

ii) In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised 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 utilised, except:

i) When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; and

ii) In respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

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

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

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are off setted if a legally enforceable right exists to set off deferred tax assets and deferred tax liabilities that relate to income taxes levied by the same tax authority.

Minimum Alternate Tax (MAT)

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

The Holding company and Bioneeds India Private Limited (subsidiary) are not eligible for MAT credit entitlement since respective companies had opted for lower tax rate under section 115BAA of Income Tax Act, 1961 during the earlier year.

Goods and services tax paid on acquisition of assets or on incurring expenses

Expenses and assets are recognised net of the amount of Goods and Services tax paid, except:

i) When the tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the tax paid is recognised as part of the cost of acquisition of the asset or as part of the expense item, as applicable; and

ii) When receivables and payables are stated with the amount of tax included.

The net amount of tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the balance sheet.

g. Property, plant, and equipment

Property, Plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criterias are met. When significant parts of plant and equipment are required to be replaced at intervals, the Group 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 criterias are satisfied. All other repair and maintenance costs are recognised in 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 criterias for a provision are met.

Capital work in progress is stated at cost, net of accumulated impairment loss, if any. It comprises of the cost of property, plant and equipment that are not yet ready for their intended use as on the date of balance sheet.

Depreciation is calculated by the group over the estimated useful lives of the assets as follows:

Assets	Useful lives (in years) prescribed in Schedule II of the companies Act 2013
Plant & machinery	5 to 15
Office equipment	5
Computers	3
Furniture & fixtures	10
Vehicles	8
Building	5 to 60
Lab equipment	10
Electrical installation	10

Leasehold improvements are depreciated on straight line basis over the period of lease or useful life whichever is lower.

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

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.

h. Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value as at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses, if any.

Intangible assets 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 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. The amortisation expense on intangible assets is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

An intangible asset is derecognised upon disposal (i.e., at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gain or loss arising upon derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

A summary of the policies applied to the Group's intangible assets is as follows:

Intangible assets	Useful lives	Amortisation method used	Internally generated or acquired
Computer software	3 years	Straight line method	Acquired
Customer Relationship	8 years	Straight line method	Acquired

i. Borrowing costs

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.

j. Leases

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

Group as a lessee

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

i) Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the period of the lease term and the estimated useful lives of the assets, whichever is shorter, as follows:

Building - up to 10 years

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

ii) Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate. 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 Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is 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.

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

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

Group as a lessor

The Group has sub leased certain office premises. Rental income arising is accounted for on a straight-line basis over the lease terms. Contingent rents are recognised as revenue in the period in which they are earned.

k. Inventories

Inventories are valued at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

Consumables: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on first in, first out basis.

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.

Provision for slow moving and non-moving inventory is made considering its expected usage pattern.

l. Impairment of non-financial assets

The Group assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset’s recoverable amount. An asset’s recoverable amount is the higher of an asset’s or cash-generating unit’s (CGU) fair value less costs of disposal and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Group bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Group’s CGUs to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Group extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the Group operates, or for the market in which the asset is used.

Impairment losses of continuing operations, including impairment on inventories, are recognised in the statement of profit and loss, except for properties previously revalued with the revaluation surplus taken to OCI. For such properties, the impairment is recognised in OCI up to the amount of any previous revaluation surplus.

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

Impairment is determined for goodwill by assessing the recoverable amount of each CGU (or company of CGUs) to which the goodwill relates. When the recoverable amount of the CGU is less than it's carrying amount, an impairment loss is recognised. Impairment losses relating to goodwill cannot be reversed in future periods.

m. Provisions

General

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Group expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of reimbursement, if any.

If the effect of the time value of money is material, provisions are 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.

n. Retirement and other employee benefits

Retirement benefit in the form of contribution towards provident fund and employee state insurance scheme (ESIC) is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund and ESIC. The Group recognizes contribution payable to the provident fund and ESIC as an expense when an employee renders the related service.

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

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

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

i) The date of the plan amendment or curtailment; and

ii) The date that the Group recognises related restructuring costs.

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

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

ii) Net interest expense or income.

Accumulated leave, which is expected to be utilized within the next twelve months, is treated as short-term employee benefit. The Group measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date. The Group recognizes expected cost of short-term employee benefit as an expense when an employee renders the related service.

The Group treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the reporting date. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. The obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer the settlement for at least twelve months after the reporting date.

o. Share-based payments

The Company initially measures the cost of cash-settled transactions with employees using Black-Scholes model to determine the fair value of the liability incurred. 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 and dividend yield and making assumptions about them. For cash-settled share-based payment transactions, the liability needs to be remeasured at the end of each reporting period up to the date of settlement, with any changes in fair value recognised in the profit or loss. This requires a reassessment of the estimates used at the end of each reporting period. For the measurement of the fair value of equity-settled transactions with employees at the grant date, the company uses Black-Scholes model for Veeda Employees Stock Option Plan 2019 (VESP). The assumptions and models used for estimating fair value for share-based payment transactions are disclosed in note 39.

p. Financial instruments

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

Financial assets

Initial recognition and measurement

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

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

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

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

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

Subsequent measurement

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

i) Financial assets at amortised cost (debt instruments)

ii) Financial assets at fair value through other comprehensive income (FVTOCI) with recycling of cumulative gains and losses (debt instruments)

iii) Financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)

iv) Financial assets at fair value through profit or loss (FVTPL)

Financial assets at amortised cost (debt instruments)

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

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

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

This category is the most relevant to the Group. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The Group's financial assets at amortised cost includes trade receivables, other receivables and loans.

Financial assets at fair value through profit or loss

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

This category includes investment in mutual fund and call option on non-controlling interest of subsidiary company.

Derivatives and hedging activities

The Holding Company enters derivatives like forwards contracts to hedge its foreign currency risks. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently marked to market at the end of each reporting period with profit/loss being recognised in statement of profit and loss. Further, the Holding Company has also entered into call options in respect of its investment in its subsidiary which are initially recognised at fair value with subsequent changes in fair value recognised in the statement of profit and loss. Derivative assets/liabilities are classified under "other financial assets/other financial liabilities". Profits and losses arising from cancellation of contracts are recognised in the statement of profit and loss.

Embedded Derivatives

A derivative embedded in a hybrid contract, with a financial liability or non-financial host, is separated from the host and accounted for as a separate derivative if: the economic characteristics and risks are not closely related to the host; a separate instrument with the same terms as the embedded derivative would meet the definition of a derivative; and the hybrid contract is not measured at fair value through profit or loss. Embedded derivatives are measured at fair value with changes in fair value recognised in profit or loss. Reassessment only occurs if there is either a change in the terms of the contract that significantly modifies the cash flows that would otherwise be required or a reclassification of a financial asset out of the fair value through profit or loss category.

Derecognition

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

i) The rights to receive cash flows from the asset have expired, or

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

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

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

Impairment of financial assets

In accordance with Ind AS 109, the Group applies expected credit loss ('ECL') model for measurement and recognition of impairment loss. For trade receivables and contract assets, the Group applies a simplified approach in calculating ECLs. Therefore, the Group does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Group has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next twelve months (i.e., a twelve month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (i.e., a lifetime ECL).

Financial liabilities

Initial recognition and measurement

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

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

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

Subsequent measurement

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

i) Financial liabilities at fair value through profit or loss

ii) Financial liabilities at amortised cost (loans and borrowings)

Financial liabilities at fair value through profit or loss

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

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

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

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

Financial liabilities at amortised cost (Loans and borrowings)

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

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

This category generally applies to borrowings.

Derecognition

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

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Consolidated 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.

q. Convertible preference shares

Convertible preference shares are separated into liability and equity components based on the terms of the contract.

On issuance of the convertible preference shares, the fair value of the liability component is determined using a market rate for an equivalent non-convertible instrument. This amount is classified as a financial liability measured at amortised cost (net of transaction costs) until it is extinguished on conversion or redemption.

The remainder of the proceeds is allocated to the conversion option that is recognised and included in equity since conversion option meets Ind AS 32 criteria for fixed to fixed classification. Transaction costs are deducted from equity, net of associated income tax. The carrying amount of the conversion option is not remeasured in subsequent years.

Transaction costs are apportioned between the liability and equity components of the convertible preference shares based on the allocation of proceeds to the liability and equity components when the instruments are initially recognised.

r. Cash and cash equivalents

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

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

s. Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss attributable to equity holders of parent company (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period.

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

s. Business Combination and Goodwill

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects whether to measure the non-controlling interests in the acquiree at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed as incurred.

The Group determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organised workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.

At the acquisition date, the identifiable assets acquired, and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However, the following assets and liabilities acquired in a business combination are measured at the basis indicated below:

Deferred tax assets or liabilities, and the liabilities or assets related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Tax and Ind AS 19 Employee Benefits respectively.

Potential tax effects of temporary differences and carry forwards of an acquiree that exist at the acquisition date or arise as a result of the acquisition are accounted in accordance with Ind AS 12.

When the Group acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. This includes the separation of embedded derivatives in host contracts by the acquiree.

If the business combination is achieved in stages, any previously held equity interest is re-measured at its acquisition date fair value and any resulting gain or loss is recognised in profit or loss or OCI, as appropriate.

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

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

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

Where goodwill has been allocated to a cash-generating unit and part of the operation within that unit is disposed of, the goodwill associated with the disposed operation is included in the carrying amount of the operation when determining the gain or loss on disposal. Goodwill disposed in these circumstances is measured based on the relative values of the disposed operation and the portion of the cash-generating unit retained.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Group reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted through goodwill during the measurement period, or additional assets or liabilities are recognised, to reflect new information obtained about facts and circumstances that existed at the

acquisition date that, if known, would have affected the amounts recognized at that date. These adjustments are called as measurement period adjustments. The measurement period does not exceed one year from the acquisition date.

2.2 Significant accounting judgements, estimates and assumptions

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

Other disclosures relating to the Group's exposure to risks and uncertainties includes:

i) Capital management note 38

ii) Financial risk management objectives and policies note 37

iii) Sensitivity analyses disclosures note 37

Judgements

In the process of applying the Group's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the Consolidated Financial Statements:

Determining the lease term of contracts with renewal and termination options – Group as a lessee

The Group determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

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

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Group based its assumptions and estimates on parameters available when the Consolidated Financial Statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

Share-based payments

While estimating fair value for share-based payment transactions with the employees at grant date, the Group uses a DCF model for employee stock option plan. The assumption and models used for estimating fair value for share based payment transactions are disclosed in note 39.

Defined benefit plans (gratuity benefits)

The cost of the defined benefit gratuity plan and other post-employment medical benefits and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate; future salary increases and mortality rates. 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.

Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF 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 consideration 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.

Leases - Estimating the incremental borrowing rate

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

Standards notified but not yet effective

The amendments to standards that are issued, but not yet effective, up to the date of issuance of the Company’s standalone financial statements are disclosed below. The Company intends to adopt these standards, if applicable, as and when they become effective. The Ministry of Corporate affairs (MCA) has notified certain amendments to Ind AS, through Companies (Indian Accounting Standards) Amendment Rules, 2023 on March 31, 2023. The amendments have been made in the following standards:

Ind AS 1: Presentation of Financial Statements is amended to replace the term “significant accounting policies” with “material accounting policy information” and providing guidance relating to immaterial transactions, disclosure of entity specific transactions and more.

Ind AS 8: Accounting Policies, Changes in Accounting Estimates and Errors to include the definition of accounting estimates as “monetary amounts in financial statements that are subject to measurement uncertainty.”

Ind AS 12: Income Taxes relating to initial recognition exemption of deferred tax related to assets and liabilities arising from a single transaction.

These amendments shall come into force with effect from April 01, 2023. The Company is assessing the potential effect of the amendments on its financial statements. The Company will adopt these amendments, if applicable, from applicability date.

Textual information (8)

Disclosure of significant accounting policies [Text Block]

1. Corporate information

The Consolidated Financial Statements comprise the financial statements of the Company, its subsidiary i.e., Bioneeds India Private Limited (associate till July 15, 2021), its step-down subsidiary companies i.e., Amthera Life Sciences Private Limited and Activin Chemicals and Pharmaceuticals Private Limited (upto July, 20, 2021) and its joint venture i.e., Ingenuity Biosciences Private Limited.

Bioneeds and its subsidiary companies are in the business of providing Integrated Discovery, Development and Regulatory Services to Pharmaceutical, Biopharmaceutical, Agrochemical, Industrial Chemical, Herbal, Nutraceutical & Medical Device companies.

The Company, its subsidiary companies, joint venture and associate are collectively referred to as “Group”.

Veeda Clinical Research Limited (formerly known as Veeda Clinical Research Private Limited) (“the Company”) is domiciled in India with its registered office at Shivalik Plaza – A, 2nd Floor, Opposite Ahmedabad Management Association, Ambawadi, Ahmedabad, Gujarat – 380015, India.

The Company was incorporated on April 23, 2004 under the provisions of the Companies Act applicable in India and is carrying on the business of Clinical Research for various Pharmaceuticals Companies. The Company is a one roof service global CRO specializing in the early clinical development of drugs with state-of-the-art facilities in India. The Company provides a full range of services in phase I and II clinical research with Clinical Data management, delivering expert and cost-effective research solutions to the Pharmaceutical and Biotechnology Industries worldwide.

The Company has become a Public Limited Company w.e.f. June 30, 2021 and consequently pursuant to approval from Registrar of Companies (“ROC”), the name of the Company has changed from Veeda Clinical Research Private Limited to Veeda Clinical Research Limited.

The Consolidated Financial Statements for the year ended March 31, 2022 were approved for issue in accordance with a resolution of the directors on June 10, 2022.

2.1 Significant accounting policies

(A) Basis of preparation and transition to Ind AS

The Consolidated Financial Statements of the Company have been prepared in accordance with the Indian Accounting Standards (“Ind AS”) as prescribed under section 133 of Companies Act, 2013 (“the Act”) read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Act (Ind AS compliant Schedule III, as amended), and other accounting principles generally accepted in India.

The Consolidated Financial Statements have been prepared on a historical cost basis, except for certain financial assets and liabilities measured at fair value / amortized cost (Refer note 36).

The Consolidated Financial Statements are presented in Indian Rupees (Rs.) and all values are rounded to the nearest Rs. millions, except when otherwise indicated. Figures below Rs. 10,000 has been indicated as “*” as the same is nullified on conversion of rupees in million.

(B) Basis of consolidation

The Consolidated Financial Statements of the Company comprise the financial statements of the
company, its Joint Venture and its Associate. Control is achieved when the Company, its Joint Venture and its Associates are exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

The Consolidated Financial Statements are prepared using uniform accounting policies for like
transactions and other events in similar circumstances. Accounting policies are uniformly adopted by the Company, its joint venture and its associate.

The Consolidated Financial Statements of all entities used for the purpose of consolidation were drawn up to same reporting date as that of the parent Company.

Profit or loss and each component of Other Comprehensive Income (OCI) are attributed to the equity holders of the Company and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance.

Specifically, the Group controls an investee if and only if the Group has:

Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee)

Exposure, or rights, to variable returns from its involvement with the investee, and

The ability to use its power over the investee to affect its returns

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

The contractual arrangement with the other vote holders of the investee

Rights arising from other contractual arrangements

The Group's voting rights and potential voting rights

The size of the group's holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders.

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year/period are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Consolidation procedure in case of subsidiary:

Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiary.

Eliminate the carrying amount of the parent's investment in subsidiary and the parent's portion of equity of subsidiary.

Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiary to bring their accounting policies into line with the Group's accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

If the Group loses control over a subsidiary, it:

Derecognises the assets (including goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost

Derecognises the carrying amount of any non-controlling interests

Derecognises the cumulative translation differences recorded in equity

Recognises the fair value of the consideration received

Recognises the fair value of any investment retained

Recognises any surplus or deficit in profit or loss

Recognise that distribution of shares of subsidiary to Group in Group's capacity as owners

Reclassifies the parent's share of components previously recognised in OCI to profit or loss or transferred directly to retained earnings, if required by other Ind ASs as would be required if the Group had directly disposed of the related assets or liabilities.

Investments in Associate and Joint Venture

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies.

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

The considerations made in determining whether significant influence or joint control are similar to those necessary to determine control over the subsidiaries.

The Group's investments in its associate and joint venture are accounted for using the equity method. Under the equity method, the investment in an associate or a joint venture is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the associate or joint venture since the acquisition date. Goodwill relating to the associate or joint venture is included in the carrying amount of the investment and is not tested for impairment individually.

The Consolidated Financial Statements reflect the Company's share of the results of operations of the associate or joint venture. Any change in OCI of those investees is presented as part of the Group's OCI. In addition, when there has been a change recognised directly in the equity of the associate or joint venture, the Group recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised gains and losses resulting from transactions between the Group and the associate or joint venture are eliminated to the extent of the interest in the associate or joint venture.

If an entity's share of losses of an associate or a joint venture equals or exceeds its interest in the associate or joint venture (which includes any long term interest that, in substance, form part of the Company's net investment in the associate or joint venture), the entity discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate or joint venture. If the associate or joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

The aggregate of the Group's share of profit or loss of an associate and a joint venture is shown on the face of the statement of profit and loss.

The Financial Statements of the associate or joint venture are prepared for the same reporting period as of the Group. When necessary, adjustments are made to bring the accounting policies in line with those of the Group, its Joint Venture and its Associates, unless it is impracticable to do so.

After application of the equity method, the Group determines whether it is necessary to recognise an impairment loss on its investment in its associate or joint venture. At each reporting date, the Group determines whether there is objective evidence that the investment in the associate or joint venture is impaired. If there is such evidence, the Group calculates the amount of impairment as the difference between the recoverable amount of the associate or joint venture and its carrying value, and then recognises the loss as 'Share of profit of an associate and a joint venture' in the statement of profit and loss.

Upon loss of significant influence over the associate or joint control over the joint venture, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate or joint venture upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

Particulars of consolidation

The Financial Statements of the following Subsidiary / Step-down subsidiary / Associate / Joint Venture have been considered for consolidation:

Name of the Company	Nature of relation with the company	Percentage of voting Power as on	
March 31, 2022	March 31, 2021		
Ingenuity Biosciences Private Limited	Joint venture	50.00%	50.00%
Bioneeds India Private Limited	Associate (Upto July 15, 2021) and Subsidiary thereafter	75.10%	30.00%
Amthera Life Sciences Private Limited	Subsidiary of Bioneeds (W.e.f. July 16, 2021)	100.00%	-
Activin Chemicals & Pharmaceuticals Private Limited #	Subsidiary of Bioneeds (W.e.f. July 16, 2021)	-	-

The Group has disposed off this Subsidiary of Bioneeds w.e.f. July 20, 2021.

(C) Summary of significant accounting policies

a. Current versus non-current classification

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

1. Expected to be realized or intended to be sold or consumed in normal operating cycle;

2. Held primarily for the purpose of trading;

3. Expected to be realized within twelve months after the reporting period; or

4. 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 treated as current when:

1. It is expected to be settled in normal operating cycle;

2. It is held primarily for the purpose of trading;

3. It is due to be settled within twelve months after the reporting period; or

4. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Group classifies all other liabilities as non-current.

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

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

b. Foreign currencies

The Company's financial statements are presented in Indian Rupees (Rs.), which is also its functional currency.

Transactions and balances

Transactions in foreign currencies are initially recorded by the Group at its functional currency spot rates on the date the transaction first qualifies for recognition. However, for practical reasons, the Group uses average rate if the average approximates the actual rate at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in profit or loss. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or statement of profit and loss are also recognised in OCI or statement of profit and loss, respectively).

c. Fair value measurement

The Group measures financial instruments, such as, derivatives at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

(i) In the principal market for the asset or liability, or

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

The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

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

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

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

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

The management determines the policies and procedures for both recurring fair value measurement and for non-recurring measurement.

At each reporting date, the management analyses the movements in the values of assets and liabilities which are required to be remeasured or re-assessed as per the Group’s accounting policies. For this analysis, the management verifies the major inputs applied in the latest valuation by agreeing the information in the valuation computation to contracts and other relevant documents.

The management also compares the change in the fair value of each asset and liability with relevant external sources to determine whether the change is reasonable.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

This note summarises accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.

(a) Disclosures for valuation methods, significant estimates and assumptions (note 36)

(b) Quantitative disclosures of fair value measurement hierarchy (note 36)

(c) Financial instruments (including those carried at amortised cost) (note 36)

d. Revenue from contract with customer

Revenue from contracts with customers is recognised when control of the services is transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those services. The Group has generally concluded that it is the principal in its revenue arrangements because it typically controls the services before transferring them to the customer.

The disclosures of significant accounting judgements, estimates and assumptions relating to revenue from contracts with customers are provided in Note 2.2.

Sale of service

The Group’s contracts with customers include promises to transfer multiple services to a customer. Revenues from customer contracts are considered for recognition and measurement when the contract has been approved, in writing, by the parties to the contract, the parties to contract are committed to perform their respective obligations under the contract, and the contract is legally enforceable. The Group assesses the services promised in a contract and identifies distinct performance obligations in the contract. Revenue from customer contracts are recognized on straight line basis on these identified distinct performance obligations.

The Group exercise judgement in determining whether the performance obligation is satised at a point in time or over a period of time. The Group considers indicators such as how customer consumes benets as services are rendered or who controls the asset as it is being created or existence of enforceable right to payment for performance to date and alternate use of such product or service, transfer of significant risks and rewards to the customer, acceptance of delivery by the customer, etc.

The Holding Company uses the percentage-of-completion method in accounting for other fixed-price contracts. Use of the percentage-of-completion method requires the Group to determine the actual efforts or costs expended to date as a proportion of the estimated total efforts or costs to be incurred.

In case of Subsidiary company i.e. Bioneeds India Private Limited the performance obligation is satisfied at a point in time in accordance with the terms of contract with customers and as per the requirement of India Accounting Standard “Ind AS” 115 – “Revenue from Contracts with Customers” and payment terms which is generally due within 7-90 days from the date of invoice.

Group renders customer specific services as per the terms of contract and does not provide any types of warranties and related obligations to its customers.

Contract Balances

Contract assets

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

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

Trade receivables

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

Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from a customer before the Group transfers the related services. Contract liabilities are recognised as revenue when the Group performs related obligation(s) under the contract.

e. Other Income

Other income is recognised when no significant uncertainty as to its determination or realisation exists.

f. Taxes

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the countries where the Group operates and generates taxable income.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and considers whether it is probable that a taxation authority will accept an uncertain tax treatment. The Group reflects the effect of uncertainty for each uncertain tax treatment by using either most likely method or expected value method, depending on which method predicts better resolution of the treatment.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax base of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

i) When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; and

ii) In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised 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 utilised, except:

i) When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; and

ii) In respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

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

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

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are off setted if a legally enforceable right exists to set off deferred tax assets and deferred tax liabilities that relate to income taxes levied by the same tax authority.

Minimum Alternate Tax (MAT)

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

The Holding company is not eligible for MAT credit entitlement since holding company has opted for lower tax rate under section 115BAA of Income Tax Act, 1961.

Goods and services tax paid on acquisition of assets or on incurring expenses

Expenses and assets are recognised net of the amount of Goods and Services tax paid, except:

i) When the tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the tax paid is recognised as part of the cost of acquisition of the asset or as part of the expense item, as applicable; and

ii) When receivables and payables are stated with the amount of tax included.

The net amount of tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the balance sheet.

g. Property, plant, and equipment

Property, Plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criterias are met. When significant parts of plant and equipment are required to be replaced at intervals, the Group 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 criterias are satisfied. All other repair and maintenance costs are recognised in 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 criterias for a provision are met.

Capital work in progress is stated at cost, net of accumulated impairment loss, if any. It comprises of the cost of property, plant and equipment that are not yet ready for their intended use as on the date of balance sheet.

Depreciation is calculated by the group over the estimated useful lives of the assets as follows:

Assets	Useful lives (in years) prescribed in Schedule II of the companies Act 2013
Plant & machinery	5 to 15
Office equipment	5
Computers	3
Furniture & fixtures	10
Vehicles	8
Building	5 to 60
Lab equipment	10
Electrical installation	10

Leasehold improvements are depreciated on straight line basis over the period of lease or useful life whichever is lower.

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

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.

h. Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value as at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses, if any.

Intangible assets 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 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. The amortisation expense on intangible assets is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

An intangible asset is derecognised upon disposal (i.e., at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gain or loss arising upon derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

A summary of the policies applied to the Group's intangible assets is as follows:

Intangible assets	Useful lives	Amortisation method used	Internally generated or acquired
Computer software	3 years	Straight line method	Acquired
Customer Relationship	8 years	Straight line method	Acquired

i. Borrowing costs

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.

j. Leases

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

Group as a lessee

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

i) Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the period of the lease term and the estimated useful lives of the assets, whichever is shorter, as follows:

Building - up to 10 years

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

ii) Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate. 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 Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is 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.

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

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

Group as a lessor

The Group has sub leased certain office premises. Rental income arising is accounted for on a straight-line basis over the lease terms. Contingent rents are recognised as revenue in the period in which they are earned.

k. Inventories

Inventories are valued at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

Consumables: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on first in, first out basis.

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.

l. Impairment of non-financial assets

The Group assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset’s recoverable amount. An asset’s recoverable amount is the higher of an asset’s or cash-generating unit’s (CGU) fair value less costs of disposal and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Group bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Group’s CGUs to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Group extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the Group operates, or for the market in which the asset is used.

Impairment losses of continuing operations, including impairment on inventories, are recognised in the statement of profit and loss, except for properties previously revalued with the revaluation surplus taken to OCI. For such properties, the impairment is recognised in OCI up to the amount of any previous revaluation surplus.

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

Impairment is determined for goodwill by assessing the recoverable amount of each CGU (or company of CGUs) to which the goodwill relates. When the recoverable amount of the CGU is less than it’s carrying amount, an impairment loss is recognised. Impairment losses relating to goodwill cannot be reversed in future periods.

m. Provisions

General

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Group expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of reimbursement, if any.

If the effect of the time value of money is material, provisions are 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.

n. Retirement and other employee benefits

Retirement benefit in the form of contribution towards provident fund and employee state insurance scheme (ESIC) is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund and ESIC. The Group recognizes contribution payable to the provident fund and ESIC as an expense when an employee renders the related service.

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

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

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

i) The date of the plan amendment or curtailment; and

ii) The date that the Group recognises related restructuring costs.

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

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

ii) Net interest expense or income.

Accumulated leave, which is expected to be utilized within the next twelve months, is treated as short-term employee benefit. The Group measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date. The Group recognizes expected cost of short-term employee benefit as an expense when an employee renders the related service.

The Group treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the reporting date. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. The obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer the settlement for at least twelve months after the reporting date.

o. Share-based payments

The Company initially measures the cost of cash-settled transactions with employees using Black-Scholes model to determine the fair value of the liability incurred. 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 and dividend yield and making assumptions about them. For cash-settled share-based payment transactions, the liability needs to be remeasured at the end of each reporting period up to the date of settlement, with any changes in fair value recognised in the profit or loss. This requires a reassessment of the estimates used at the end of each reporting period. For the measurement of the fair value of equity-settled transactions with employees at the grant date, the company uses Black-Scholes model for Veeda Employees Stock Option Plan 2019 (VESP). The assumptions and models used for estimating fair value for share-based payment transactions are disclosed in note 39.

p. Financial instruments

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

Financial assets

Initial recognition and measurement

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

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

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

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

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

Subsequent measurement

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

i) Financial assets at amortised cost (debt instruments)

ii) Financial assets at fair value through other comprehensive income (FVTOCI) with recycling of cumulative gains and losses (debt instruments)

iii) Financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)

iv) Financial assets at fair value through profit or loss (FVTPL)

Financial assets at amortised cost (debt instruments)

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

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

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

This category is the most relevant to the Group. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The Group’s financial assets at amortised cost includes trade receivables, other receivables and loans.

Financial assets at fair value through profit or loss

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

This category includes investment in mutual fund and call option on non-controlling interest of subsidiary company.

Derivatives and hedging activities

The Holding Company enters derivatives like forwards contracts to hedge its foreign currency risks. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently marked to market at the end of each reporting period with profit/loss being recognised in statement of profit and loss. Further, the Holding Company has also entered into call options in respect of its investment in its subsidiary which are initially recognised at fair value with subsequent changes in fair value recognised in the statement of profit and loss. Derivative assets/liabilities are classified under “other financial assets/other financial liabilities”. Profits and losses arising from cancellation of contracts are recognised in the statement of profit and loss.

Embedded Derivatives

A derivative embedded in a hybrid contract, with a financial liability or non-financial host, is separated from the host and accounted for as a separate derivative if: the economic characteristics and risks are not closely related to the host; a separate instrument with the same terms as the embedded derivative would meet the definition of a derivative; and the hybrid contract is not measured at fair value through profit or loss. Embedded derivatives are measured at fair value with changes in fair value recognised in profit or loss. Reassessment only occurs if there is either a change in the terms of the contract that significantly modifies the cash flows that would otherwise be required or a reclassification of a financial asset out of the fair value through profit or loss category.

Derecognition

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

i) The rights to receive cash flows from the asset have expired, or

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

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

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

Impairment of financial assets

In accordance with Ind AS 109, the Group applies expected credit loss ('ECL') model for measurement and recognition of impairment loss. For trade receivables and contract assets, the Group applies a simplified approach in calculating ECLs. Therefore, the Group does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Group has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next twelve months (i.e., a twelve month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (i.e., a lifetime ECL).

Financial liabilities

Initial recognition and measurement

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

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

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

Subsequent measurement

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

i) Financial liabilities at fair value through profit or loss

ii) Financial liabilities at amortised cost (loans and borrowings)

Financial liabilities at fair value through profit or loss

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

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

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

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

Financial liabilities at amortised cost (Loans and borrowings)

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

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

This category generally applies to borrowings.

Derecognition

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

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Consolidated 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.

q. Convertible preference shares

Convertible preference shares are separated into liability and equity components based on the terms of the contract.

On issuance of the convertible preference shares, the fair value of the liability component is determined using a market rate for an equivalent non-convertible instrument. This amount is classified as a financial liability measured at amortised cost (net of transaction costs) until it is extinguished on conversion or redemption.

The remainder of the proceeds is allocated to the conversion option that is recognised and included in equity since conversion option meets Ind AS 32 criteria for fixed to fixed classification. Transaction costs are deducted from equity, net of associated income tax. The carrying amount of the conversion option is not remeasured in subsequent years.

Transaction costs are apportioned between the liability and equity components of the convertible preference shares based on the allocation of proceeds to the liability and equity components when the instruments are initially recognised.

r. Cash and cash equivalents

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

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

s. Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss attributable to equity holders of parent company (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period.

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

s. Business Combination and Goodwill

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects whether to measure the non-controlling interests in the acquiree at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed as incurred.

The Group determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organised workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.

At the acquisition date, the identifiable assets acquired, and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However, the following assets and liabilities acquired in a business combination are measured at the basis indicated below:

Deferred tax assets or liabilities, and the liabilities or assets related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Tax and Ind AS 19 Employee Benefits respectively.

Potential tax effects of temporary differences and carry forwards of an acquiree that exist at the acquisition date or arise as a result of the acquisition are accounted in accordance with Ind AS 12.

When the Group acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. This includes the separation of embedded derivatives in host contracts by the acquiree.

If the business combination is achieved in stages, any previously held equity interest is re-measured at its acquisition date fair value and any resulting gain or loss is recognised in profit or loss or OCI, as appropriate.

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

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

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

Where goodwill has been allocated to a cash-generating unit and part of the operation within that unit is disposed of, the goodwill associated with the disposed operation is included in the carrying amount of the operation when determining the gain or loss on disposal. Goodwill disposed in these circumstances is measured based on the relative values of the disposed operation and the portion of the cash-generating unit retained.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Group reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted through goodwill during the measurement period, or additional assets or liabilities are recognised, to reflect new information obtained about facts and circumstances that existed at the

acquisition date that, if known, would have affected the amounts recognized at that date. These adjustments are called as measurement period adjustments. The measurement period does not exceed one year from the acquisition date.

2.2 Significant accounting judgements, estimates and assumptions

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

Other disclosures relating to the Group's exposure to risks and uncertainties includes:

i) Capital management note 38

ii) Financial risk management objectives and policies note 37

iii) Sensitivity analyses disclosures note 37

Judgements

In the process of applying the Group's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the Consolidated Financial Statements:

Determining the lease term of contracts with renewal and termination options – Group as a lessee

The Group determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

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

Export incentive receivable

As per Government notification no. 57/2015-2020 dated March 31, 2020 the holding company and its subsidiary company Bioneeds India Private Limited are entitled to Service Exports from India Scheme (SEIS) benefits on clinical research services till year ended March 31, 2020. The rates have been notified during the year ended March 31, 2022 vide Notification no. 29/2015-20 dated September 23, 2021 and basis the same the Company and its subsidiary Bioneeds India Private Limited has filed the application for the year ended March 31, 2020 (Refer note 9).

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Group based its assumptions and estimates on parameters available when the Consolidated Financial Statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

Share-based payments

While estimating fair value for share-based payment transactions with the employees at grant date, the Group uses a DCF model for employee stock option plan. The assumption and models used for estimating fair value for share based payment transactions are disclosed in note 39.

Taxes

Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

Defined benefit plans (gratuity benefits)

The cost of the defined benefit gratuity plan and other post-employment medical benefits and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate; future salary increases and mortality rates. 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.

Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF 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 consideration 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.

Leases - Estimating the incremental borrowing rate

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

Revenue recognition

The Group uses the percentage-of-completion method in accounting for other fixed-price contracts. Use of the percentage-of-completion method requires the Group to determine the actual efforts or costs expended to date as a proportion of the estimated total efforts or costs to be incurred. Efforts or costs expended have been used to measure progress towards completion as there is a direct relationship between input and productivity. The estimation of total efforts or costs involves significant judgment and is assessed throughout the period of the contract to reflect any changes based on the latest available information. Provisions for estimated losses, if any, on uncompleted contracts are recorded in the period in which such losses become probable based on the estimated efforts or costs to complete the contract.

For associate, the performance obligation is satisfied at a point in time in accordance with the terms of contract with customers and payment terms which is generally due within 30-90 days from the date of invoice. Associate renders customer specific services as per the terms of contract. Associate does not provide any types of warranties and related obligations to its customers.

Standards notified but not yet effective

There are no new standards that are notified, but not yet effective, up to the date of issuance of the Group’s financial statements.

Textual information (9)

Description of accounting policy for borrowing costs [Text Block]

i. Borrowing costs

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.

Textual information (10)

Description of accounting policy for borrowing costs [Text Block]

i. Borrowing costs

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.

Textual information (11)

Description of accounting policy for business combinations and goodwill [Text Block]

s. Business Combination and Goodwill

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects whether to measure the non-controlling interests in the acquiree at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed as incurred.

The Group determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organised workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.

At the acquisition date, the identifiable assets acquired, and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However, the following assets and liabilities acquired in a business combination are measured at the basis indicated below:

Deferred tax assets or liabilities, and the liabilities or assets related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Tax and Ind AS 19 Employee Benefits respectively.

Potential tax effects of temporary differences and carry forwards of an acquiree that exist at the acquisition date or arise as a result of the acquisition are accounted in accordance with Ind AS 12.

When the Group acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. This includes the separation of embedded derivatives in host contracts by the acquiree.

If the business combination is achieved in stages, any previously held equity interest is re-measured at its acquisition date fair value and any resulting gain or loss is recognised in profit or loss or OCI, as appropriate.

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

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

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

Where goodwill has been allocated to a cash-generating unit and part of the operation within that unit is disposed of, the goodwill associated with the disposed operation is included in the carrying amount of the operation when determining the gain or loss on disposal. Goodwill disposed in these circumstances is measured based on the relative values of the disposed operation and the portion of the cash-generating unit retained.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Group reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted through goodwill during the measurement period, or additional assets or liabilities are recognised, to reflect new information obtained about facts and circumstances that existed at the acquisition date that, if known, would have affected the amounts recognized at that date. These adjustments are called as measurement period adjustments. The measurement period does not exceed one year from the acquisition date.

Textual information (12)

Description of accounting policy for contingent liabilities and contingent assets [Text Block]

2.2 Significant accounting judgements, estimates and assumptions

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

Other disclosures relating to the Group’s exposure to risks and uncertainties includes:

i) Capital management note 38

ii) Financial risk management objectives and policies note 37

iii) Sensitivity analyses disclosures note 37

Judgements

In the process of applying the Group’s accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the Consolidated Financial Statements:

Determining the lease term of contracts with renewal and termination options – Group as a lessee

The Group determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

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

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Group based its assumptions and estimates on parameters available when the Consolidated Financial Statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

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The cost of the defined benefit gratuity plan and other post-employment medical benefits and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate; future salary increases and mortality rates. 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.

Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF 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 consideration 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.

Leases - Estimating the incremental borrowing rate

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

Textual information (13)

Description of accounting policy for contingent liabilities and contingent assets [Text Block]

2.2 Significant accounting judgements, estimates and assumptions

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

Other disclosures relating to the Group's exposure to risks and uncertainties includes:

i) Capital management note 38

ii) Financial risk management objectives and policies note 37

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

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As per Government notification no. 57/2015-2020 dated March 31, 2020 the holding company and its subsidiary company Bioneeds India Private Limited are entitled to Service Exports from India Scheme (SEIS) benefits on clinical research services till year ended March 31, 2020. The rates have been notified during the year ended March 31, 2022 vide Notification no. 29/2015-20 dated September 23, 2021 and basis the same the Company and its subsidiary Bioneeds India Private Limited has filed the application for the year ended March 31, 2020 (Refer note 9).

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Group based its assumptions and estimates on parameters available when the Consolidated Financial Statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

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While estimating fair value for share-based payment transactions with the employees at grant date, the Group uses a DCF model for employee stock option plan. The assumption and models used for estimating fair value for share based payment transactions are disclosed in note 39.

Taxes

Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

Defined benefit plans (gratuity benefits)

The cost of the defined benefit gratuity plan and other post-employment medical benefits and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate; future salary increases and mortality rates. 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.

Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF 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 consideration 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.

Leases - Estimating the incremental borrowing rate

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

Revenue recognition

The Group uses the percentage-of-completion method in accounting for other fixed-price contracts. Use of the percentage-of-completion method requires the Group to determine the actual efforts or costs expended to date as a proportion of the estimated total efforts or costs to be incurred. Efforts or costs expended have been used to measure progress towards completion as there is a direct relationship between input and productivity. The estimation of total efforts or costs involves significant judgment and is assessed throughout the period of the contract to reflect any changes based on the latest available information. Provisions for estimated losses, if any, on uncompleted contracts are recorded in the period in which such losses become probable based on the estimated efforts or costs to complete the contract.

For associate, the performance obligation is satisfied at a point in time in accordance with the terms of contract with customers and payment terms which is generally due within 30-90 days from the date of invoice. Associate renders customer specific services as per the terms of contract. Associate does not provide any types of warranties and related obligations to its customers.

Textual information (14)

Description of accounting policy for deferred income tax [Text Block]

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax base of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

i) When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; and

ii) In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised 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 utilised, except:

i) When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; and

ii) In respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

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

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

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are off setted if a legally enforceable right exists to set off deferred tax assets and deferred tax liabilities that relate to income taxes levied by the same tax authority.

Textual information (15)

Description of accounting policy for deferred income tax [Text Block]

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax base of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

i) When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; and

ii) In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised 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 utilised, except:

i) When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; and

ii) In respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

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

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

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are off setted if a legally enforceable right exists to set off deferred tax assets and deferred tax liabilities that relate to income taxes levied by the same tax authority.

Textual information (16)

Description of accounting policy for depreciation expense [Text Block]

g. Property, plant, and equipment

Property, Plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criterias are met. When significant parts of plant and equipment are required to be replaced at intervals, the Group 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 criterias are satisfied. All other repair and maintenance costs are recognised in 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 criterias for a provision are met.

Capital work in progress is stated at cost, net of accumulated impairment loss, if any. It comprises of the cost of property, plant and equipment that are not yet ready for their intended use as on the date of balance sheet.

Depreciation is calculated by the group over the estimated useful lives of the assets as follows:

Assets	Useful lives (in years) prescribed in Schedule II of the companies Act 2013
Plant & machinery	5 to 15
Office equipment	5
Computers	3
Furniture & fixtures	10
Vehicles	8
Building	5 to 60
Lab equipment	10
Electrical installation	10

Leasehold improvements are depreciated on straight line basis over the period of lease or useful life whichever is lower.

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

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.

Textual information (17)

Description of accounting policy for depreciation expense [Text Block]

g. Property, plant, and equipment

Property, Plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criterias are met. When significant parts of plant and equipment are required to be replaced at intervals, the Group 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 criterias are satisfied. All other repair and maintenance costs are recognised in 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 criterias for a provision are met.

Capital work in progress is stated at cost, net of accumulated impairment loss, if any. It comprises of the cost of property, plant and equipment that are not yet ready for their intended use as on the date of balance sheet.

Depreciation is calculated by the group over the estimated useful lives of the assets as follows:

Assets	Useful lives (in years) prescribed in Schedule II of the companies Act 2013
Plant & machinery	5 to 15
Office equipment	5
Computers	3
Furniture & fixtures	10
Vehicles	8
Building	5 to 60
Lab equipment	10
Electrical installation	10

Leasehold improvements are depreciated on straight line basis over the period of lease or useful life whichever is lower.

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

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.

Textual information (18)

Description of accounting policy for derivative financial instruments [Text Block]

Derivatives and hedging activities

The Holding Company enters derivatives like forwards contracts to hedge its foreign currency risks. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently marked to market at the end of each reporting period with profit/loss being recognised in statement of profit and loss. Further, the Holding Company has also entered into call options in respect of its investment in its subsidiary which are initially recognised at fair value with subsequent changes in fair value recognised in the statement of profit and loss. Derivative assets/liabilities are classified under "other financial assets/other financial liabilities". Profits and losses arising from cancellation of contracts are recognised in the statement of profit and loss.

Textual information (19)

Description of accounting policy for derivative financial instruments [Text Block]

Derivatives and hedging activities

The Holding Company enters derivatives like forwards contracts to hedge its foreign currency risks. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently marked to market at the end of each reporting period with profit/loss being recognised in statement of profit and loss. Further, the Holding Company has also entered into call options in respect of its investment in its subsidiary which are initially recognised at fair value with subsequent changes in fair value recognised in the statement of profit and loss. Derivative assets/liabilities are classified under "other financial assets/other financial liabilities". Profits and losses arising from cancellation of contracts are recognised in the statement of profit and loss.

Embedded Derivatives

A derivative embedded in a hybrid contract, with a financial liability or non-financial host, is separated from the host and accounted for as a separate derivative if: the economic characteristics and risks are not closely related to the host; a separate instrument with the same terms as the embedded derivative would meet the definition of a derivative; and the hybrid contract is not measured at fair value through profit or loss. Embedded derivatives are measured at fair value with changes in fair value recognised in profit or loss. Reassessment only occurs if there is either a change in the terms of the contract that significantly modifies the cash flows that would otherwise be required or a reclassification of a financial asset out of the fair value through profit or loss category.

Textual information (20)

Description of accounting policy for determining components of cash and cash equivalents [Text Block]

r. Cash and cash equivalents

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

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

Textual information (21)

Description of accounting policy for determining components of cash and cash equivalents [Text Block]

r. Cash and cash equivalents

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

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

Textual information (22)

Description of accounting policy for earnings per share [Text Block]

s. Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss attributable to equity holders of parent company (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period.

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

Textual information (23)

Description of accounting policy for earnings per share [Text Block]

s. Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss attributable to equity holders of parent company (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period.

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

Textual information (24)

Description of accounting policy for employee benefits [Text Block]

n. Retirement and other employee benefits

Retirement benefit in the form of contribution towards provident fund and employee state insurance scheme (ESIC) is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund and ESIC. The Group recognizes contribution payable to the provident fund and ESIC as an expense when an employee renders the related service.

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

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

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

i) The date of the plan amendment or curtailment; and

ii) The date that the Group recognises related restructuring costs.

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

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

ii) Net interest expense or income.

Accumulated leave, which is expected to be utilized within the next twelve months, is treated as short-term employee benefit. The Group measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date. The Group recognizes expected cost of short-term employee benefit as an expense when an employee renders the related service.

The Group treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the reporting date. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. The obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer the settlement for at least twelve months after the reporting date.

Textual information (25)

Description of accounting policy for employee benefits [Text Block]

n. Retirement and other employee benefits

Retirement benefit in the form of contribution towards provident fund and employee state insurance scheme (ESIC) is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund and ESIC. The Group recognizes contribution payable to the provident fund and ESIC as an expense when an employee renders the related service.

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

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Textual information (26)

Description of accounting policy for fair value measurement [Text Block]

c. Fair value measurement

The Group measures financial instruments, such as, derivatives at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

(i) In the principal market for the asset or liability, or

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

The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

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

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

All assets and liabilities for which fair value is measured or disclosed in the Consolidated 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 Consolidated financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The management determines the policies and procedures for both recurring fair value measurement and for non-recurring measurement.

At each reporting date, the management analyses the movements in the values of assets and liabilities which are required to be remeasured or re-assessed as per the Group’s accounting policies. For this analysis, the management verifies the major inputs applied in the latest valuation by agreeing the information in the valuation computation to contracts and other relevant documents.

The management also compares the change in the fair value of each asset and liability with relevant external sources to determine whether the change is reasonable.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

This note summarises accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.

(a) Disclosures for valuation methods, significant estimates and assumptions (note 36)

(b) Quantitative disclosures of fair value measurement hierarchy (note 36)

(c) Financial instruments (including those carried at amortised cost) (note 36)

Textual information (27)

Description of accounting policy for fair value measurement [Text Block]

c. Fair value measurement

The Group measures financial instruments, such as, derivatives at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

(i) In the principal market for the asset or liability, or

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

The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

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

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

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

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

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

The management determines the policies and procedures for both recurring fair value measurement and for non-recurring measurement.

At each reporting date, the management analyses the movements in the values of assets and liabilities which are required to be remeasured or re-assessed as per the Group's accounting policies. For this analysis, the management verifies the major inputs applied in the latest valuation by agreeing the information in the valuation computation to contracts and other relevant documents.

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(a) Disclosures for valuation methods, significant estimates and assumptions (note 36)

(b) Quantitative disclosures of fair value measurement hierarchy (note 36)

(c) Financial instruments (including those carried at amortised cost) (note 36)

Textual information (28)

Description of accounting policy for financial assets [Text Block]

Financial assets

Initial recognition and measurement

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

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

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

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

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

Subsequent measurement

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

i) Financial assets at amortised cost (debt instruments)

ii) Financial assets at fair value through other comprehensive income (FVTOCI) with recycling of cumulative gains and losses (debt instruments)

iii) Financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)

iv) Financial assets at fair value through profit or loss (FVTPL)

Financial assets at amortised cost (debt instruments)

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

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

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

This category is the most relevant to the Group. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The Group’s financial assets at amortised cost includes trade receivables, other receivables and loans.

Financial assets at fair value through profit or loss

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

This category includes investment in mutual fund and call option on non-controlling interest of subsidiary company.

Textual information (29)

Description of accounting policy for financial assets [Text Block]

Financial assets

Initial recognition and measurement

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

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

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

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

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Financial assets at amortised cost (debt instruments)

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

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

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

This category is the most relevant to the Group. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The Group’s financial assets at amortised cost includes trade receivables, other receivables and loans.

Financial assets at fair value through profit or loss

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

This category includes investment in mutual fund and call option on non-controlling interest of subsidiary company.

Textual information (30)

Description of accounting policy for financial instruments [Text Block]

p. Financial instruments

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

Financial assets

Initial recognition and measurement

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

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

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

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

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

Subsequent measurement

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

i) Financial assets at amortised cost (debt instruments)

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iv) Financial assets at fair value through profit or loss (FVTPL)

Financial assets at amortised cost (debt instruments)

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

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

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

This category is the most relevant to the Group. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The Group's financial assets at amortised cost includes trade receivables, other receivables and loans.

Financial assets at fair value through profit or loss

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

This category includes investment in mutual fund and call option on non-controlling interest of subsidiary company.

Derivatives and hedging activities

The Holding Company enters derivatives like forwards contracts to hedge its foreign currency risks. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently marked to market at the end of each reporting period with profit/loss being recognised in statement of profit and loss. Further, the Holding Company has also entered into call options in respect of its investment in its subsidiary which are initially recognised at fair value with subsequent changes in fair value recognised in the statement of profit and loss. Derivative assets/liabilities are classified under "other financial assets/other financial liabilities". Profits and losses arising from cancellation of contracts are recognised in the statement of profit and loss.

Embedded Derivatives

A derivative embedded in a hybrid contract, with a financial liability or non-financial host, is separated from the host and accounted for as a separate derivative if: the economic characteristics and risks are not closely related to the host; a separate instrument with the same terms as the embedded derivative would meet the definition of a derivative; and the hybrid contract is not measured at fair value through profit or loss. Embedded derivatives are measured at fair value with changes in fair value recognised in profit or loss. Reassessment only occurs if there is either a change in the terms of the contract that significantly modifies the cash flows that would otherwise be required or a reclassification of a financial asset out of the fair value through profit or loss category.

Derecognition

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

i) The rights to receive cash flows from the asset have expired, or

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

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

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

Impairment of financial assets

In accordance with Ind AS 109, the Group applies expected credit loss ('ECL') model for measurement and recognition of impairment loss. For trade receivables and contract assets, the Group applies a simplified approach in calculating ECLs. Therefore, the Group does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Group has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next twelve months (i.e., a twelve month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (i.e., a lifetime ECL).

Financial liabilities

Initial recognition and measurement

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

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

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

Subsequent measurement

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

i) Financial liabilities at fair value through profit or loss

ii) Financial liabilities at amortised cost (loans and borrowings)

Financial liabilities at fair value through profit or loss

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

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

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

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

Financial liabilities at amortised cost (Loans and borrowings)

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

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

This category generally applies to borrowings.

Derecognition

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

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Consolidated 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.

Textual information (31)

Description of accounting policy for financial instruments [Text Block]

p. Financial instruments

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

Financial assets

Initial recognition and measurement

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

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

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

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

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

Subsequent measurement

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

i) Financial assets at amortised cost (debt instruments)

ii) Financial assets at fair value through other comprehensive income (FVTOCI) with recycling of cumulative gains and losses (debt instruments)

iii) Financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)

iv) Financial assets at fair value through profit or loss (FVTPL)

Financial assets at amortised cost (debt instruments)

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

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

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

This category is the most relevant to the Group. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The Group’s financial assets at amortised cost includes trade receivables, other receivables and loans.

Financial assets at fair value through profit or loss

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

This category includes investment in mutual fund and call option on non-controlling interest of subsidiary company.

Derivatives and hedging activities

The Holding Company enters derivatives like forwards contracts to hedge its foreign currency risks. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently marked to market at the end of each reporting period with profit/loss being recognised in statement of profit and loss. Further, the Holding Company has also entered into call options in respect of its investment in its subsidiary which are initially recognised at fair value with subsequent changes in fair value recognised in the statement of profit and loss. Derivative assets/liabilities are classified under “other financial assets/other financial liabilities”. Profits and losses arising from cancellation of contracts are recognised in the statement of profit and loss.

Embedded Derivatives

A derivative embedded in a hybrid contract, with a financial liability or non-financial host, is separated from the host and accounted for as a separate derivative if: the economic characteristics and risks are not closely related to the host; a separate instrument with the same terms as the embedded derivative would meet the definition of a derivative; and the hybrid contract is not measured at fair value through profit or loss. Embedded derivatives are measured at fair value with changes in fair value recognised in profit or loss. Reassessment only occurs if there is either a change in the terms of the contract that significantly modifies the cash flows that would otherwise be required or a reclassification of a financial asset out of the fair value through profit or loss category.

Derecognition

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

i) The rights to receive cash flows from the asset have expired, or

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

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

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

Impairment of financial assets

In accordance with Ind AS 109, the Group applies expected credit loss ('ECL') model for measurement and recognition of impairment loss. For trade receivables and contract assets, the Group applies a simplified approach in calculating ECLs. Therefore, the Group does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Group has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next twelve months (i.e., a twelve month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (i.e., a lifetime ECL).

Financial liabilities

Initial recognition and measurement

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

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

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

Subsequent measurement

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

i) Financial liabilities at fair value through profit or loss

ii) Financial liabilities at amortised cost (loans and borrowings)

Financial liabilities at fair value through profit or loss

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

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

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

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

Financial liabilities at amortised cost (Loans and borrowings)

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

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

This category generally applies to borrowings.

Derecognition

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

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Consolidated 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.

Textual information (32)

Description of accounting policy for financial instruments at fair value through profit or loss [Text Block]

Financial assets at fair value through profit or loss

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

This category includes investment in mutual fund and call option on non-controlling interest of subsidiary company.

Financial liabilities at fair value through profit or loss

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

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

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

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

Textual information (33)

Description of accounting policy for financial instruments at fair value through profit or loss [Text Block]

Financial assets at fair value through profit or loss

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

This category includes investment in mutual fund and call option on non-controlling interest of subsidiary company.

Textual information (34)

Description of accounting policy for financial liabilities [Text Block]

Financial liabilities

Initial recognition and measurement

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

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

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

Subsequent measurement

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

i) Financial liabilities at fair value through profit or loss

ii) Financial liabilities at amortised cost (loans and borrowings)

Financial liabilities at fair value through profit or loss

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

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

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

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

Financial liabilities at amortised cost (Loans and borrowings)

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

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

This category generally applies to borrowings.

Derecognition

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

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Consolidated 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.

Textual information (35)

Description of accounting policy for financial liabilities [Text Block]

Financial liabilities

Initial recognition and measurement

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

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

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

Subsequent measurement

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

i) Financial liabilities at fair value through profit or loss

ii) Financial liabilities at amortised cost (loans and borrowings)

Financial liabilities at fair value through profit or loss

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

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

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

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

Financial liabilities at amortised cost (Loans and borrowings)

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

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

This category generally applies to borrowings.

Derecognition

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

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Consolidated 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.

Textual information (36)

Description of accounting policy for foreign currency translation [Text Block]

b. Foreign currencies

The Group’s Consolidated financial statements are presented in Indian Rupees (Rs.), which is also its functional currency.

Transactions and balances

Transactions in foreign currencies are initially recorded by the Group at its functional currency spot rates on the date the transaction first qualifies for recognition. However, for practical reasons, the Group uses average rate if the average approximates the actual rate at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in profit or loss. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or statement of profit and loss are also recognised in OCI or statement of profit and loss, respectively).

Textual information (37)

Description of accounting policy for foreign currency translation [Text Block]

b. Foreign currencies

The Company’s financial statements are presented in Indian Rupees (Rs.), which is also its functional currency.

Transactions and balances

Transactions in foreign currencies are initially recorded by the Group at its functional currency spot rates on the date the transaction first qualifies for recognition. However, for practical reasons, the Group uses average rate if the average approximates the actual rate at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in profit or loss. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or statement of profit and loss are also recognised in OCI or statement of profit and loss, respectively).

Textual information (38)

Description of accounting policy for impairment of non-financial assets [Text Block]

l. Impairment of non-financial assets

The Group assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Group bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Group's CGUs to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Group extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the Group operates, or for the market in which the asset is used.

Impairment losses of continuing operations, including impairment on inventories, are recognised in the statement of profit and loss, except for properties previously revalued with the revaluation surplus taken to OCI. For such properties, the impairment is recognised in OCI up to the amount of any previous revaluation surplus.

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

Impairment is determined for goodwill by assessing the recoverable amount of each CGU (or company of CGUs) to which the goodwill relates. When the recoverable amount of the CGU is less than it's carrying amount, an impairment loss is recognised. Impairment losses relating to goodwill cannot be reversed in future periods.

Textual information (39)

Description of accounting policy for impairment of non-financial assets [Text Block]

l. Impairment of non-financial assets

The Group assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Group bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Group's CGUs to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Group extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the Group operates, or for the market in which the asset is used.

Impairment losses of continuing operations, including impairment on inventories, are recognised in the statement of profit and loss, except for properties previously revalued with the revaluation surplus taken to OCI. For such properties, the impairment is recognised in OCI up to the amount of any previous revaluation surplus.

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

Impairment is determined for goodwill by assessing the recoverable amount of each CGU (or company of CGUs) to which the goodwill relates. When the recoverable amount of the CGU is less than it's carrying amount, an impairment loss is recognised. Impairment losses relating to goodwill cannot be reversed in future periods.

Textual information (40)

Description of accounting policy for income tax [Text Block]

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the countries where the Group operates and generates taxable income.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and considers whether it is probable that a taxation authority will accept an uncertain tax treatment. The Group reflects the effect of uncertainty for each uncertain tax treatment by using either most likely method or expected value method, depending on which method predicts better resolution of the treatment.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax base of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

i) When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; and

ii) In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised 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 utilised, except:

i) When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; and

ii) In respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

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

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

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are off setted if a legally enforceable right exists to set off deferred tax assets and deferred tax liabilities that relate to income taxes levied by the same tax authority.

Minimum Alternate Tax (MAT)

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

The Holding company and Bioneeds India Private Limited (subsidiary) are not eligible for MAT credit entitlement since respective companies had opted for lower tax rate under section 115BAA of Income Tax Act, 1961 during the earlier year.

Textual information (41)

Description of accounting policy for income tax [Text Block]

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the countries where the Group operates and generates taxable income.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and considers whether it is probable that a taxation authority will accept an uncertain tax treatment. The Group reflects the effect of uncertainty for each uncertain tax treatment by using either most likely method or expected value method, depending on which method predicts better resolution of the treatment.

Textual information (42)

Description of accounting policy for intangible assets and goodwill [Text Block]

h. Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value as at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses, if any.

Intangible assets 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 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. The amortisation expense on intangible assets is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

An intangible asset is derecognised upon disposal (i.e., at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gain or loss arising upon derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

A summary of the policies applied to the Group’s intangible assets is as follows:

Intangible assets	Useful lives	Amortisation method used	Internally generated or acquired
Computer software	3 years	Straight line method	Acquired
Customer Relationship	8 years	Straight line method	Acquired

Textual information (43)

Description of accounting policy for intangible assets and goodwill [Text Block]

s. Business Combination and Goodwill

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects whether to measure the non-controlling interests in the acquiree at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed as incurred.

The Group determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organised workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.

At the acquisition date, the identifiable assets acquired, and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However, the following assets and liabilities acquired in a business combination are measured at the basis indicated below:

Deferred tax assets or liabilities, and the liabilities or assets related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Tax and Ind AS 19 Employee Benefits respectively.

Potential tax effects of temporary differences and carry forwards of an acquiree that exist at the acquisition date or arise as a result of the acquisition are accounted in accordance with Ind AS 12.

When the Group acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. This includes the separation of embedded derivatives in host contracts by the acquiree.

If the business combination is achieved in stages, any previously held equity interest is re-measured at its acquisition date fair value and any resulting gain or loss is recognised in profit or loss or OCI, as appropriate.

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

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

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

Where goodwill has been allocated to a cash-generating unit and part of the operation within that unit is disposed of, the goodwill associated with the disposed operation is included in the carrying amount of the operation when determining the gain or loss on disposal. Goodwill disposed in these circumstances is measured based on the relative values of the disposed operation and the portion of the cash-generating unit retained.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Group reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted through goodwill during the measurement period, or additional assets or liabilities are recognised, to reflect new information obtained about facts and circumstances that existed at the acquisition date that, if known, would have affected the amounts recognized at that date. These adjustments are called as measurement period adjustments. The measurement period does not exceed one year from the acquisition date.

Textual information (44)

Description of accounting policy for investment in associates [Text Block]

Investments in Associate and Joint Venture

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies.

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

The considerations made in determining whether significant influence or joint control are similar to those necessary to determine control over the subsidiaries.

The Group's investments in its associate and joint venture are accounted for using the equity method. Under the equity method, the investment in an associate or a joint venture is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the associate or joint venture since the acquisition date. Goodwill relating to the associate or joint venture is included in the carrying amount of the investment and is not tested for impairment individually.

The Consolidated Financial Statements reflect the Company's share of the results of operations of the associate or joint venture. Any change in OCI of those investees is presented as part of the Group's OCI. In addition, when there has been a change recognised directly in the equity of the associate or joint venture, the Group recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised gains and losses resulting from transactions between the Group and the associate or joint venture are eliminated to the extent of the interest in the associate or joint venture.

If an entity's share of losses of an associate or a joint venture equals or exceeds its interest in the associate or joint venture (which includes any long term interest that, in substance, form part of the Company's net investment in the associate or joint venture), the entity discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate or joint venture. If the associate or joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

The aggregate of the Group's share of profit or loss of an associate and a joint venture is shown on the face of the statement of profit and loss.

The Financial Statements of the associate or joint venture are prepared for the same reporting period as of the Group. When necessary, adjustments are made to bring the accounting policies in line with those of the Group, its Joint Venture and its Associates, unless it is impracticable to do so.

After application of the equity method, the Group determines whether it is necessary to recognise an impairment loss on its investment in its associate or joint venture. At each reporting date, the Group determines whether there is objective evidence that the investment in the associate or joint venture is impaired. If there is such evidence, the Group calculates the amount of impairment as the difference between the recoverable amount of the associate or joint venture and its carrying value, and then recognises the loss as 'Share of profit of an associate and a joint venture' in the statement of profit and loss.

Upon loss of significant influence over the associate or joint control over the joint venture, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate or joint venture upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

Textual information (45)

Description of accounting policy for investment in associates [Text Block]

(B) Basis of consolidation

The Consolidated Financial Statements of the Company comprise the financial statements of the company, its Joint Venture and its Associate. Control is achieved when the Company, its Joint Venture and its Associates are exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

The Consolidated Financial Statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. Accounting policies are uniformly adopted by the Company, its joint venture and its associate.

The Consolidated Financial Statements of all entities used for the purpose of consolidation were drawn up to same reporting date as that of the parent Company.

Profit or loss and each component of Other Comprehensive Income (OCI) are attributed to the equity holders of the Company and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance.

Specifically, the Group controls an investee if and only if the Group has:

Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee)

Exposure, or rights, to variable returns from its involvement with the investee, and

The ability to use its power over the investee to affect its returns

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

The contractual arrangement with the other vote holders of the investee

Rights arising from other contractual arrangements

The Group's voting rights and potential voting rights

The size of the group's holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders.

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year/period are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Consolidation procedure in case of subsidiary:

Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiary.

Eliminate the carrying amount of the parent's investment in subsidiary and the parent's portion of equity of subsidiary.

Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as

inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiary to bring their accounting policies into line with the Group's accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

If the Group loses control over a subsidiary, it:

Derecognises the assets (including goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost

Derecognises the carrying amount of any non-controlling interests

Derecognises the cumulative translation differences recorded in equity

Recognises the fair value of the consideration received

Recognises the fair value of any investment retained

Recognises any surplus or deficit in profit or loss

Recognise that distribution of shares of subsidiary to Group in Group's capacity as owners

Reclassifies the parent's share of components previously recognised in OCI to profit or loss or transferred directly to retained earnings, if required by other Ind ASs as would be required if the Group had directly disposed of the related assets or liabilities.

Investments in Associate and Joint Venture

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies.

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

The considerations made in determining whether significant influence or joint control are similar to those necessary to determine control over the subsidiaries.

The Group's investments in its associate and joint venture are accounted for using the equity method. Under the equity method, the investment in an associate or a joint venture is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the associate or joint venture since the acquisition date. Goodwill relating to the associate or joint venture is included in the carrying amount of the investment and is not tested for impairment individually.

The Consolidated Financial Statements reflect the Company's share of the results of operations of the associate or joint venture. Any change in OCI of those investees is presented as part of the Group's OCI. In addition, when there has been a change recognised directly in the equity of the associate or joint venture, the Group recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised gains and losses resulting from transactions between the Group and the associate or joint venture are eliminated to the extent of the interest in the associate or joint venture.

If an entity's share of losses of an associate or a joint venture equals or exceeds its interest in the associate or joint venture (which includes any long term interest that, in substance, form part of the Company's net investment in the associate or joint venture), the entity discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate or joint venture. If the associate or joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

The aggregate of the Group's share of profit or loss of an associate and a joint venture is shown on the face of the statement of profit and loss.

The Financial Statements of the associate or joint venture are prepared for the same reporting period as of the Group. When necessary, adjustments are made to bring the accounting policies in line with those of the Group, its Joint Venture and its Associates, unless it is impracticable to do so.

After application of the equity method, the Group determines whether it is necessary to recognise an impairment loss on its investment in its associate or joint venture. At each reporting date, the Group determines whether there is objective evidence that the investment in the associate or joint venture is impaired. If there is such evidence, the Group calculates the amount of impairment as the difference between the recoverable amount of the associate or joint venture and its carrying value, and then recognises the loss as 'Share of profit of an associate and a joint venture' in the statement of profit and loss.

Upon loss of significant influence over the associate or joint control over the joint venture, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate or joint venture upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

Particulars of consolidation

The Financial Statements of the following Subsidiary / Step-down subsidiary / Associate / Joint Venture have been considered for consolidation:

Name of the Company	Nature of relation with the company	Percentage of voting Power as on	
March 31, 2022	March 31, 2021		
Ingenuity Biosciences Private Limited	Joint venture	50.00%	50.00%
Bioneeds India Private Limited	Associate (Upto July 15, 2021) and Subsidiary thereafter	75.10%	30.00%
Amthera Life Sciences Private Limited	Subsidiary of Bioneeds (W.e.f. July 16, 2021)	100.00%	-
Activin Chemicals & Pharmaceuticals Private Limited #	Subsidiary of Bioneeds (W.e.f. July 16, 2021)	-	-

The Group has disposed off this Subsidiary of Bioneeds w.e.f. July 20, 2021.

Textual information (46)

Description of accounting policy for investment in associates and joint ventures [Text Block]

Investments in Associate and Joint Venture

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies.

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

The considerations made in determining whether significant influence or joint control are similar to those necessary to determine control over the subsidiaries.

The Group's investments in its associate and joint venture are accounted for using the equity method. Under the equity method, the investment in an associate or a joint venture is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the associate or joint venture since the acquisition date. Goodwill relating to the associate or joint venture is included in the carrying amount of the investment and is not tested for impairment individually.

The Consolidated Financial Statements reflect the Company's share of the results of operations of the associate or joint venture. Any change in OCI of those investees is presented as part of the Group's OCI. In addition, when there has been a change recognised directly in the equity of the associate or joint venture, the Group recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised gains and losses resulting from transactions between the Group and the associate or joint venture are eliminated to the extent of the interest in the associate or joint venture.

If an entity's share of losses of an associate or a joint venture equals or exceeds its interest in the associate or joint venture (which includes any long term interest that, in substance, form part of the Company's net investment in the associate or joint venture), the entity discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate or joint venture. If the associate or joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

The aggregate of the Group's share of profit or loss of an associate and a joint venture is shown on the face of the statement of profit and loss.

The Financial Statements of the associate or joint venture are prepared for the same reporting period as of the Group. When necessary, adjustments are made to bring the accounting policies in line with those of the Group, its Joint Venture and its Associates, unless it is impracticable to do so.

After application of the equity method, the Group determines whether it is necessary to recognise an impairment loss on its investment in its associate or joint venture. At each reporting date, the Group determines whether there is objective evidence that the investment in the associate or joint venture is impaired. If there is such evidence, the Group calculates the amount of impairment as the difference between the recoverable amount of the associate or joint venture and its carrying value, and then recognises the loss as 'Share of profit of an associate and a joint venture' in the statement of profit and loss.

Upon loss of significant influence over the associate or joint control over the joint venture, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate or joint venture upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

Textual information (47)

Description of accounting policy for investment in associates and joint ventures [Text Block]

(B) Basis of consolidation

The Consolidated Financial Statements of the Company comprise the financial statements of the company, its Joint Venture and its Associate. Control is achieved when the Company, its Joint Venture and its Associates are exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

The Consolidated Financial Statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. Accounting policies are uniformly adopted by the Company, its joint venture and its associate.

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Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee)

Exposure, or rights, to variable returns from its involvement with the investee, and

The ability to use its power over the investee to affect its returns

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

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Rights arising from other contractual arrangements

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Consolidation procedure in case of subsidiary:

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Eliminate the carrying amount of the parent's investment in subsidiary and the parent's portion of equity of subsidiary.

Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as

inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

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If the Group loses control over a subsidiary, it:

Derecognises the assets (including goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost

Derecognises the carrying amount of any non-controlling interests

Derecognises the cumulative translation differences recorded in equity

Recognises the fair value of the consideration received

Recognises the fair value of any investment retained

Recognises any surplus or deficit in profit or loss

Recognise that distribution of shares of subsidiary to Group in Group's capacity as owners

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Investments in Associate and Joint Venture

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The Group's investments in its associate and joint venture are accounted for using the equity method. Under the equity method, the investment in an associate or a joint venture is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the associate or joint venture since the acquisition date. Goodwill relating to the associate or joint venture is included in the carrying amount of the investment and is not tested for impairment individually.

The Consolidated Financial Statements reflect the Company's share of the results of operations of the associate or joint venture. Any change in OCI of those investees is presented as part of the Group's OCI. In addition, when there has been a change recognised directly in the equity of the associate or joint venture, the Group recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised gains and losses resulting from transactions between the Group and the associate or joint venture are eliminated to the extent of the interest in the associate or joint venture.

If an entity's share of losses of an associate or a joint venture equals or exceeds its interest in the associate or joint venture (which includes any long term interest that, in substance, form part of the Company's net investment in the associate or joint venture), the entity discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate or joint venture. If the associate or joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

The aggregate of the Group's share of profit or loss of an associate and a joint venture is shown on the face of the statement of profit and loss.

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After application of the equity method, the Group determines whether it is necessary to recognise an impairment loss on its investment in its associate or joint venture. At each reporting date, the Group determines whether there is objective evidence that the investment in the associate or joint venture is impaired. If there is such evidence, the Group calculates the amount of impairment as the difference between the recoverable amount of the associate or joint venture and its carrying value, and then recognises the loss as 'Share of profit of an associate and a joint venture' in the statement of profit and loss.

Upon loss of significant influence over the associate or joint control over the joint venture, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate or joint venture upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

Particulars of consolidation

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Amthera Life Sciences Private Limited	Subsidiary of Bioneeds (W.e.f. July 16, 2021)	100.00%	-
Activin Chemicals & Pharmaceuticals Private Limited #	Subsidiary of Bioneeds (W.e.f. July 16, 2021)	-	-

The Group has disposed off this Subsidiary of Bioneeds w.e.f. July 20, 2021.

Textual information (48)

Description of accounting policy for investments in joint ventures [Text Block]

Investments in Associate and Joint Venture

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies.

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

The considerations made in determining whether significant influence or joint control are similar to those necessary to determine control over the subsidiaries.

The Group’s investments in its associate and joint venture are accounted for using the equity method. Under the equity method, the investment in an associate or a joint venture is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group’s share of net assets of the associate or joint venture since the acquisition date. Goodwill relating to the associate or joint venture is included in the carrying amount of the investment and is not tested for impairment individually.

The Consolidated Financial Statements reflect the Company’s share of the results of operations of the associate or joint venture. Any change in OCI of those investees is presented as part of the Group’s OCI. In addition, when there has been a change recognised directly in the equity of the associate or joint venture, the Group recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised gains and losses resulting from transactions between the Group and the associate or joint venture are eliminated to the extent of the interest in the associate or joint venture.

If an entity’s share of losses of an associate or a joint venture equals or exceeds its interest in the associate or joint venture (which includes any long term interest that, in substance, form part of the Company’s net investment in the associate or joint venture), the entity discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate or joint venture. If the associate or joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

The aggregate of the Group’s share of profit or loss of an associate and a joint venture is shown on the face of the statement of profit and loss.

The Financial Statements of the associate or joint venture are prepared for the same reporting period as of the Group. When necessary, adjustments are made to bring the accounting policies in line with those of the Group, its Joint Venture and its Associates, unless it is impracticable to do so.

After application of the equity method, the Group determines whether it is necessary to recognise an impairment loss on its investment in its associate or joint venture. At each reporting date, the Group determines whether there is objective evidence that the investment in the associate or joint venture is impaired. If there is such evidence, the Group calculates the amount of impairment as the difference between the recoverable amount of the associate or joint venture and its carrying value, and then recognises the loss as ‘Share of profit of an associate and a joint venture’ in the statement of profit and loss.

Upon loss of significant influence over the associate or joint control over the joint venture, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate or joint venture upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

Textual information (49)

Description of accounting policy for investments in joint ventures [Text Block]

(B) Basis of consolidation

The Consolidated Financial Statements of the Company comprise the financial statements of the company, its Joint Venture and its Associate. Control is achieved when the Company, its Joint Venture and its Associates are exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

The Consolidated Financial Statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. Accounting policies are uniformly adopted by the Company, its joint venture and its associate.

The Consolidated Financial Statements of all entities used for the purpose of consolidation were drawn up to same reporting date as that of the parent Company.

Profit or loss and each component of Other Comprehensive Income (OCI) are attributed to the equity holders of the Company and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance.

Specifically, the Group controls an investee if and only if the Group has:

Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee)

Exposure, or rights, to variable returns from its involvement with the investee, and

The ability to use its power over the investee to affect its returns

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

The contractual arrangement with the other vote holders of the investee

Rights arising from other contractual arrangements

The Group’s voting rights and potential voting rights

The size of the group’s holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders.

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year/period are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Consolidation procedure in case of subsidiary:

Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiary.

Eliminate the carrying amount of the parent’s investment in subsidiary and the parent’s portion of equity of subsidiary.

Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as

inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiary to bring their accounting policies into line with the Group's accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

If the Group loses control over a subsidiary, it:

Derecognises the assets (including goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost

Derecognises the carrying amount of any non-controlling interests

Derecognises the cumulative translation differences recorded in equity

Recognises the fair value of the consideration received

Recognises the fair value of any investment retained

Recognises any surplus or deficit in profit or loss

Recognise that distribution of shares of subsidiary to Group in Group's capacity as owners

Reclassifies the parent's share of components previously recognised in OCI to profit or loss or transferred directly to retained earnings, if required by other Ind ASs as would be required if the Group had directly disposed of the related assets or liabilities.

Investments in Associate and Joint Venture

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies.

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

The considerations made in determining whether significant influence or joint control are similar to those necessary to determine control over the subsidiaries.

The Group's investments in its associate and joint venture are accounted for using the equity method. Under the equity method, the investment in an associate or a joint venture is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the associate or joint venture since the acquisition date. Goodwill relating to the associate or joint venture is included in the carrying amount of the investment and is not tested for impairment individually.

The Consolidated Financial Statements reflect the Company's share of the results of operations of the associate or joint venture. Any change in OCI of those investees is presented as part of the Group's OCI. In addition, when there has been a change recognised directly in the equity of the associate or joint venture, the Group recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised gains and losses resulting from transactions between the Group and the associate or joint venture are eliminated to the extent of the interest in the associate or joint venture.

If an entity's share of losses of an associate or a joint venture equals or exceeds its interest in the associate or joint venture (which includes any long term interest that, in substance, form part of the Company's net investment in the associate or joint venture), the entity discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate or joint venture. If the associate or joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

The aggregate of the Group's share of profit or loss of an associate and a joint venture is shown on the face of the statement of profit and loss.

The Financial Statements of the associate or joint venture are prepared for the same reporting period as of the Group. When necessary, adjustments are made to bring the accounting policies in line with those of the Group, its Joint Venture and its Associates, unless it is impracticable to do so.

After application of the equity method, the Group determines whether it is necessary to recognise an impairment loss on its investment in its associate or joint venture. At each reporting date, the Group determines whether there is objective evidence that the investment in the associate or joint venture is impaired. If there is such evidence, the Group calculates the amount of impairment as the difference between the recoverable amount of the associate or joint venture and its carrying value, and then recognises the loss as 'Share of profit of an associate and a joint venture' in the statement of profit and loss.

Upon loss of significant influence over the associate or joint control over the joint venture, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate or joint venture upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

Particulars of consolidation

The Financial Statements of the following Subsidiary / Step-down subsidiary / Associate / Joint Venture have been considered for consolidation:

Name of the Company	Nature of relation with the company	Percentage of voting Power as on	
March 31, 2022	March 31, 2021		
Ingenuity Biosciences Private Limited	Joint venture	50.00%	50.00%
Bioneeds India Private Limited	Associate (Upto July 15, 2021) and Subsidiary thereafter	75.10%	30.00%
Amthera Life Sciences Private Limited	Subsidiary of Bioneeds (W.e.f. July 16, 2021)	100.00%	-
Activin Chemicals & Pharmaceuticals Private Limited #	Subsidiary of Bioneeds (W.e.f. July 16, 2021)	-	-

The Group has disposed off this Subsidiary of Bioneeds w.e.f. July 20, 2021.

Textual information (50)

Description of accounting policy for leases [Text Block]

j. Leases

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

Group as a lessee

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

i) Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the period of the lease term and the estimated useful lives of the assets, whichever is shorter, as follows:

Building - up to 10 years

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

ii) Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate. 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 Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is 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.

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

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

Group as a lessor

The Group has sub leased certain office premises. Rental income arising is accounted for on a straight-line basis over the lease terms. Contingent rents are recognised as revenue in the period in which they are earned.

Textual information (51)

Description of accounting policy for leases [Text Block]

j. Leases

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

Group as a lessee

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

i) Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the period of the lease term and the estimated useful lives of the assets, whichever is shorter, as follows:

Building - up to 10 years

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

ii) Lease liabilities

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Group as a lessor

The Group has sub leased certain office premises. Rental income arising is accounted for on a straight-line basis over the lease terms. Contingent rents are recognised as revenue in the period in which they are earned.

Textual information (52)

Description of accounting policy for measuring inventories [Text Block]

k. Inventories

Inventories are valued at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

Consumables: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on first in, first out basis.

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.

Provision for slow moving and non-moving inventory is made considering its expected usage pattern.

Textual information (53)

Description of accounting policy for measuring inventories [Text Block]

k. Inventories

Inventories are valued at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

Consumables: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on first in, first out basis.

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

Textual information (54)

Description of accounting policy for property, plant and equipment [Text Block]

g. Property, plant, and equipment

Property, Plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criterias are met. When significant parts of plant and equipment are required to be replaced at intervals, the Group 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 criterias are satisfied. All other repair and maintenance costs are recognised in 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 criterias for a provision are met.

Capital work in progress is stated at cost, net of accumulated impairment loss, if any. It comprises of the cost of property, plant and equipment that are not yet ready for their intended use as on the date of balance sheet.

Depreciation is calculated by the group over the estimated useful lives of the assets as follows:

Assets	Useful lives (in years) prescribed in Schedule II of the companies Act 2013
Plant & machinery	5 to 15
Office equipment	5
Computers	3
Furniture & fixtures	10
Vehicles	8
Building	5 to 60
Lab equipment	10
Electrical installation	10

Leasehold improvements are depreciated on straight line basis over the period of lease or useful life whichever is lower.

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

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.

Textual information (55)

Description of accounting policy for property, plant and equipment [Text Block]

g. Property, plant, and equipment

Property, Plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criterias are met. When significant parts of plant and equipment are required to be replaced at intervals, the Group 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 criterias are satisfied. All other repair and maintenance costs are recognised in 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 criterias for a provision are met.

Capital work in progress is stated at cost, net of accumulated impairment loss, if any. It comprises of the cost of property, plant and equipment that are not yet ready for their intended use as on the date of balance sheet.

Depreciation is calculated by the group over the estimated useful lives of the assets as follows:

Assets	Useful lives (in years) prescribed in Schedule II of the companies Act 2013
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Leasehold improvements are depreciated on straight line basis over the period of lease or useful life whichever is lower.

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

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.

Textual information (56)

Description of accounting policy for provisions [Text Block]

m. Provisions

General

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Group expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of reimbursement, if any.

If the effect of the time value of money is material, provisions are 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.

Textual information (57)

Description of accounting policy for provisions [Text Block]

m. Provisions

General

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Group expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of reimbursement, if any.

If the effect of the time value of money is material, provisions are 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.

Textual information (58)

Description of accounting policy for recognition of revenue [Text Block]

d. Revenue from contract with customer

Revenue from contracts with customers is recognised when control of the services is transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those services. The Group has generally concluded that it is the principal in its revenue arrangements because it typically controls the services before transferring them to the customer.

The disclosures of significant accounting judgements, estimates and assumptions relating to revenue from contracts with customers are provided in Note 2.2.

Sale of service

The Group’s contracts with customers include promises to transfer multiple services to a customer. Revenues from customer contracts are considered for recognition and measurement when the contract has been approved, in writing, by the parties to the contract, the parties to contract are committed to perform their respective obligations under the contract, and the contract is legally enforceable. The Group assesses the services promised in a contract and identifies distinct performance obligations in the contract. Revenue from customer contracts are recognized on these identified distinct performance obligations.

The Group exercise judgement in determining the timing when the performance obligation is satised. The Group considers indicators such as how customer consumes benets as services are rendered or who controls the asset as it is being created or existence of enforceable right to payment for performance to date and alternate use of such product or service, transfer of significant risks and rewards to the customer, acceptance of delivery by the customer, etc. For the majority of contract performance obligations, the Company has determined that an output method is appropriate measure of progress. Revenue recognition is determined by assessing the performance completed or delivered to date under the terms of the arrangement. The measures utilized to assess progress on the satisfaction of performance are specific to the performance obligation identified in the contract.

Group renders customer specific services as per the terms of contract and does not provide any types of warranties and related obligations to its customers.

Textual information (59)

Description of accounting policy for recognition of revenue [Text Block]

Revenue recognition

The Group uses the percentage-of-completion method in accounting for other fixed-price contracts. Use of the percentage-of-completion method requires the Group to determine the actual efforts or costs expended to date as a proportion of the estimated total efforts or costs to be incurred. Efforts or costs expended have been used to measure progress towards completion as there is a direct relationship between input and productivity. The estimation of total efforts or costs involves significant judgment and is assessed throughout the period of the contract to reflect any changes based on the latest available information. Provisions for estimated losses, if any, on uncompleted contracts are recorded in the period in which such losses become probable based on the estimated efforts or costs to complete the contract.

For associate, the performance obligation is satisfied at a point in time in accordance with the terms of contract with customers and payment terms which is generally due within 30-90 days from the date of invoice. Associate renders customer specific services as per the terms of contract. Associate does not provide any types of warranties and related obligations to its customers.

Textual information (60)

Description of accounting policy for taxes other than income tax [Text Block]

Goods and services tax paid on acquisition of assets or on incurring expenses

Expenses and assets are recognised net of the amount of Goods and Services tax paid, except:

i) When the tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the tax paid is recognised as part of the cost of acquisition of the asset or as part of the expense item, as applicable; and

ii) When receivables and payables are stated with the amount of tax included.

The net amount of tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the balance sheet.

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (61) [See below]	
Statement of Ind AS compliance [TextBlock]	Textual information (62) [See below]	Textual information (63) [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 (64) [See below]	Textual information (65) [See below]

Textual information (61)

Disclosure of corporate information notes and other explanatory information [Text Block]

1. Corporate information

The Consolidated Financial Statements comprise the financial statements of the Company, its subsidiary i.e., Bioneeds India Private Limited (associate till July 15, 2021), its step-down subsidiary companies i.e., Amthera Life Sciences Private Limited and Activin Chemicals and Pharmaceuticals Private Limited (upto July 20, 2021) and its joint venture i.e., Ingenuity Biosciences Private Limited.

Bioneeds and its subsidiary companies are in the business of providing Integrated Discovery, Development and Regulatory Services to Pharmaceutical, Biopharmaceutical, Agrochemical, Industrial Chemical, Herbal, Nutraceutical & Medical Device companies.

The Company, its subsidiary companies, joint venture and associate are collectively referred to as “Group”.

Veeda Clinical Research Limited (formerly known as Veeda Clinical Research Private Limited) (“the Company” or “Holding Company”) is domiciled in India with its registered office at Shivalik Plaza – A, 2nd Floor, Opposite Ahmedabad Management Association, Ambawadi, Ahmedabad, Gujarat – 380015, India.

The Company was incorporated on April 23, 2004 under the provisions of the Companies Act applicable in India and is carrying on the business of Clinical Research for various Pharmaceuticals Companies. The Company is a one roof service global CRO specializing in the early clinical development of drugs with state-of-the-art facilities in India. The Company provides a full range of services in phase I and II clinical research with Clinical Data management, delivering expert and cost-effective research solutions to the Pharmaceutical and Biotechnology Industries worldwide.

The Company has become a Public Limited Company w.e.f. June 30, 2021 and consequently pursuant to approval from Registrar of Companies (“ROC”), the name of the Company has changed from Veeda Clinical Research Private Limited to Veeda Clinical Research Limited.

The Consolidated Financial Statements for the year ended March 31, 2023 were approved for issue in accordance with a resolution of the directors on September 05, 2023.

Textual information (62)

Statement of Ind AS compliance [Text Block]

(A) Basis of preparation and transition to Ind AS

The Consolidated Financial Statements of the Company have been prepared in accordance with the Indian Accounting Standards (“Ind AS”) as prescribed under section 133 of Companies Act, 2013 (“the Act”) read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Act (Ind AS compliant Schedule III, as amended), and other accounting principles generally accepted in India.

The Consolidated Financial Statements have been prepared on a historical cost basis, except for certain financial assets and liabilities measured at fair value / amortized cost (Refer note 36).

The Consolidated Financial Statements are presented in Indian Rupees (Rs.) and all values are rounded to the nearest Rs. millions, except when otherwise indicated. Figures below Rs. 10,000 has been indicated as “*” as the same is nullified on conversion of rupees in million.

(B) Basis of consolidation

The Consolidated Financial Statements of the Company comprise the financial statements of the company, its Joint Venture and its Associate. Control is achieved when the Company, its Joint Venture and its Associates are exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

The Consolidated Financial Statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. Accounting policies are uniformly adopted by the Company, its joint venture and its associate.

The Consolidated Financial Statements of all entities used for the purpose of consolidation were drawn up to same reporting date as that of the parent Company.

Profit or loss and each component of Other Comprehensive Income (OCI) are attributed to the equity holders of the Company and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance.

Specifically, the Group controls an investee if and only if the Group has:

Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee)

Exposure, or rights, to variable returns from its involvement with the investee, and

The ability to use its power over the investee to affect its returns

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

The contractual arrangement with the other vote holders of the investee

Rights arising from other contractual arrangements

The Group’s voting rights and potential voting rights

The size of the group’s holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders.

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year/period are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Consolidation procedure in case of subsidiary:

Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiary.

Eliminate the carrying amount of the parent's investment in subsidiary and the parent's portion of equity of subsidiary.

Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiary to bring their accounting policies into line with the Group's accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

If the Group loses control over a subsidiary, it:

Derecognises the assets (including goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost

Derecognises the carrying amount of any non-controlling interests

Derecognises the cumulative translation differences recorded in equity

Recognises the fair value of the consideration received

Recognises the fair value of any investment retained

Recognises any surplus or deficit in profit or loss

Recognise that distribution of shares of subsidiary to Group in Group's capacity as owners

Reclassifies the parent's share of components previously recognised in OCI to profit or loss or transferred directly to retained earnings, if required by other Ind ASs as would be required if the Group had directly disposed of the related assets or liabilities.

Investments in Associate and Joint Venture

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies.

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

The considerations made in determining whether significant influence or joint control are similar to those necessary to determine control over the subsidiaries.

The Group's investments in its associate and joint venture are accounted for using the equity method. Under the equity method, the investment in an associate or a joint venture is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the associate or joint venture since the acquisition date. Goodwill relating to the associate or joint venture is included in the carrying amount of the investment and is not tested for impairment individually.

The Consolidated Financial Statements reflect the Company's share of the results of operations of the associate or joint venture. Any change in OCI of those investees is presented as part of the Group's OCI. In addition, when there has been a change recognised directly in the equity of the associate or joint venture, the Group recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised gains and losses resulting from transactions between the Group and the associate or joint venture are eliminated to the extent of the interest in the associate or joint venture.

If an entity's share of losses of an associate or a joint venture equals or exceeds its interest in the associate or joint venture (which includes any long term interest that, in substance, form part of the Company's net investment in the associate or joint venture), the entity discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate or joint venture. If the associate or joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

The aggregate of the Group's share of profit or loss of an associate and a joint venture is shown on the face of the statement of profit and loss.

The Financial Statements of the associate or joint venture are prepared for the same reporting period as of the Group. When necessary, adjustments are made to bring the accounting policies in line with those of the Group, its Joint Venture and its Associates, unless it is impracticable to do so.

After application of the equity method, the Group determines whether it is necessary to recognise an impairment loss on its investment in its associate or joint venture. At each reporting date, the Group determines whether there is objective evidence that the investment in the associate or joint venture is impaired. If there is such evidence, the Group calculates the amount of impairment as the difference between the recoverable amount of the associate or joint venture and its carrying value, and then recognises the loss as 'Share of profit of an associate and a joint venture' in the statement of profit and loss.

Upon loss of significant influence over the associate or joint control over the joint venture, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate or joint venture upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

Particulars of consolidation

The Financial Statements of the following Subsidiary / Step-down subsidiary / Associate / Joint Venture have been considered for consolidation:

Name of the Company	Nature of relation with the company	Percentage of voting Power as on	
March 31, 2023	March 31, 2022		
Ingenuity Biosciences Private Limited	Joint venture	50.00%	50.00%
Bioneeds India Private Limited	Associate (Upto July 15, 2021) and Subsidiary thereafter	87.00%	75.10%
Amthera Life Sciences Private Limited	Subsidiary of Bioneeds (W.e.f. July 16, 2021)	100.00%	100.00%
Activin Chemicals & Pharmaceuticals Private Limited #	Subsidiary of Bioneeds (W.e.f. July 16, 2021)	-	-

The Group has disposed off this Subsidiary of Bioneeds w.e.f. July 20, 2021.

Textual information (63)

Statement of Ind AS compliance [Text Block]

(A) Basis of preparation and transition to Ind AS

The Consolidated Financial Statements of the Company have been prepared in accordance with the Indian Accounting Standards (“Ind AS”) as prescribed under section 133 of Companies Act, 2013 (“the Act”) read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Act (Ind AS compliant Schedule III, as amended), and other accounting principles generally accepted in India.

The Consolidated Financial Statements have been prepared on a historical cost basis, except for certain financial assets and liabilities measured at fair value / amortized cost (Refer note 36).

The Consolidated Financial Statements are presented in Indian Rupees (Rs.) and all values are rounded to the nearest Rs. millions, except when otherwise indicated. Figures below Rs. 10,000 has been indicated as “*” as the same is nullified on conversion of rupees in million.

(B) Basis of consolidation

The Consolidated Financial Statements of the Company comprise the financial statements of the company, its Joint Venture and its Associate. Control is achieved when the Company, its Joint Venture and its Associates are exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

The Consolidated Financial Statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. Accounting policies are uniformly adopted by the Company, its joint venture and its associate.

The Consolidated Financial Statements of all entities used for the purpose of consolidation were drawn up to same reporting date as that of the parent Company.

Profit or loss and each component of Other Comprehensive Income (OCI) are attributed to the equity holders of the Company and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance.

Specifically, the Group controls an investee if and only if the Group has:

Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee)

Exposure, or rights, to variable returns from its involvement with the investee, and

The ability to use its power over the investee to affect its returns

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

The contractual arrangement with the other vote holders of the investee

Rights arising from other contractual arrangements

The Group’s voting rights and potential voting rights

The size of the group’s holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders.

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year/period are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Consolidation procedure in case of subsidiary:

Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiary.

Eliminate the carrying amount of the parent’s investment in subsidiary and the parent’s portion of equity of subsidiary.

Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiary to bring their accounting policies into line with the Group’s accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

If the Group loses control over a subsidiary, it:

Derecognises the assets (including goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost

Derecognises the carrying amount of any non-controlling interests

Derecognises the cumulative translation differences recorded in equity

Recognises the fair value of the consideration received

Recognises the fair value of any investment retained

Recognises any surplus or deficit in profit or loss

Recognise that distribution of shares of subsidiary to Group in Group’s capacity as owners

Reclassifies the parent’s share of components previously recognised in OCI to profit or loss or transferred directly to retained earnings, if required by other Ind ASs as would be required if the Group had directly disposed of the related assets or liabilities.

Investments in Associate and Joint Venture

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies.

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

The considerations made in determining whether significant influence or joint control are similar to those necessary to determine control over the subsidiaries.

The Group’s investments in its associate and joint venture are accounted for using the equity method. Under the equity method, the investment in an associate or a joint venture is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group’s share of net assets of the associate or joint venture since the acquisition date. Goodwill relating to the associate or joint venture is included in the carrying amount of the investment and is not tested for impairment individually.

The Consolidated Financial Statements reflect the Company’s share of the results of operations of the associate or joint venture. Any change in OCI of those investees is presented as part of the Group's OCI. In addition, when there has been a change recognised directly in the equity of the associate or joint venture, the Group recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised gains and losses resulting from transactions between the Group and the associate or joint venture are eliminated to the extent of the interest in the associate or joint venture.

If an entity's share of losses of an associate or a joint venture equals or exceeds its interest in the associate or joint venture (which includes any long term interest that, in substance, form part of the Company's net investment in the associate or joint venture), the entity discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate or joint venture. If the associate or joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

The aggregate of the Group's share of profit or loss of an associate and a joint venture is shown on the face of the statement of profit and loss.

The Financial Statements of the associate or joint venture are prepared for the same reporting period as of the Group. When necessary, adjustments are made to bring the accounting policies in line with those of the Group, its Joint Venture and its Associates, unless it is impracticable to do so.

After application of the equity method, the Group determines whether it is necessary to recognise an impairment loss on its investment in its associate or joint venture. At each reporting date, the Group determines whether there is objective evidence that the investment in the associate or joint venture is impaired. If there is such evidence, the Group calculates the amount of impairment as the difference between the recoverable amount of the associate or joint venture and its carrying value, and then recognises the loss as 'Share of profit of an associate and a joint venture' in the statement of profit and loss.

Upon loss of significant influence over the associate or joint control over the joint venture, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate or joint venture upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

Particulars of consolidation

The Financial Statements of the following Subsidiary / Step-down subsidiary / Associate / Joint Venture have been considered for consolidation:

Name of the Company	Nature of relation with the company	Percentage of voting Power as on	
March 31, 2022	March 31, 2021		
Ingenuity Biosciences Private Limited	Joint venture	50.00%	50.00%
Bioneeds India Private Limited	Associate (Upto July 15, 2021) and Subsidiary thereafter	75.10%	30.00%
Amthera Life Sciences Private Limited	Subsidiary of Bioneeds (W.e.f. July 16, 2021)	100.00%	-
Activin Chemicals & Pharmaceuticals Private Limited #	Subsidiary of Bioneeds (W.e.f. July 16, 2021)	-	-

The Group has disposed off this Subsidiary of Bioneeds w.e.f. July 20, 2021.

Textual information (64)

Disclosure of significant accounting policies [Text Block]

1. Corporate information

The Consolidated Financial Statements comprise the financial statements of the Company, its subsidiary i.e., Bioneeds India Private Limited (associate till July 15, 2021), its step-down subsidiary companies i.e., Amthera Life Sciences Private Limited and Activin Chemicals and Pharmaceuticals Private Limited (upto July 20, 2021) and its joint venture i.e., Ingenuity Biosciences Private Limited.

Bioneeds and its subsidiary companies are in the business of providing Integrated Discovery, Development and Regulatory Services to Pharmaceutical, Biopharmaceutical, Agrochemical, Industrial Chemical, Herbal, Nutraceutical & Medical Device companies.

The Company, its subsidiary companies, joint venture and associate are collectively referred to as “Group”.

Veeda Clinical Research Limited (formerly known as Veeda Clinical Research Private Limited) (“the Company” or “Holding Company”) is domiciled in India with its registered office at Shivalik Plaza – A, 2nd Floor, Opposite Ahmedabad Management Association, Ambawadi, Ahmedabad, Gujarat – 380015, India.

The Company was incorporated on April 23, 2004 under the provisions of the Companies Act applicable in India and is carrying on the business of Clinical Research for various Pharmaceuticals Companies. The Company is a one roof service global CRO specializing in the early clinical development of drugs with state-of-the-art facilities in India. The Company provides a full range of services in phase I and II clinical research with Clinical Data management, delivering expert and cost-effective research solutions to the Pharmaceutical and Biotechnology Industries worldwide.

The Company has become a Public Limited Company w.e.f. June 30, 2021 and consequently pursuant to approval from Registrar of Companies (“ROC”), the name of the Company has changed from Veeda Clinical Research Private Limited to Veeda Clinical Research Limited.

The Consolidated Financial Statements for the year ended March 31, 2023 were approved for issue in accordance with a resolution of the directors on September 05, 2023.

2.1 Significant accounting policies

(A) Basis of preparation and transition to Ind AS

The Consolidated Financial Statements of the Company have been prepared in accordance with the Indian Accounting Standards (“Ind AS”) as prescribed under section 133 of Companies Act, 2013 (“the Act”) read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Act (Ind AS compliant Schedule III, as amended), and other accounting principles generally accepted in India.

The Consolidated Financial Statements have been prepared on a historical cost basis, except for certain financial assets and liabilities measured at fair value / amortized cost (Refer note 36).

The Consolidated Financial Statements are presented in Indian Rupees (Rs.) and all values are rounded to the nearest Rs. millions, except when otherwise indicated. Figures below Rs. 10,000 has been indicated as “*” as the same is nullified on conversion of rupees in million.

(B) Basis of consolidation

The Consolidated Financial Statements of the Company comprise the financial statements of the company, its Joint Venture and its Associate. Control is achieved when the Company, its Joint Venture and its Associates are exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

The Consolidated Financial Statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. Accounting policies are uniformly adopted by the Company, its joint venture and its associate.

The Consolidated Financial Statements of all entities used for the purpose of consolidation were drawn up to same reporting date as that of the parent Company.

Profit or loss and each component of Other Comprehensive Income (OCI) are attributed to the equity holders of the Company and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance.

Specifically, the Group controls an investee if and only if the Group has:

Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee)

Exposure, or rights, to variable returns from its involvement with the investee, and

The ability to use its power over the investee to affect its returns

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

The contractual arrangement with the other vote holders of the investee

Rights arising from other contractual arrangements

The Group’s voting rights and potential voting rights

The size of the group’s holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders.

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year/period are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Consolidation procedure in case of subsidiary:

Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiary.

Eliminate the carrying amount of the parent’s investment in subsidiary and the parent’s portion of equity of subsidiary.

Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiary to bring their accounting policies into line with the Group’s accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

If the Group loses control over a subsidiary, it:

Derecognises the assets (including goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost

Derecognises the carrying amount of any non-controlling interests

Derecognises the cumulative translation differences recorded in equity

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Recognise that distribution of shares of subsidiary to Group in Group's capacity as owners

Reclassifies the parent's share of components previously recognised in OCI to profit or loss or transferred directly to retained earnings, if required by other Ind ASs as would be required if the Group had directly disposed of the related assets or liabilities.

Investments in Associate and Joint Venture

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies.

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

The considerations made in determining whether significant influence or joint control are similar to those necessary to determine control over the subsidiaries.

The Group's investments in its associate and joint venture are accounted for using the equity method. Under the equity method, the investment in an associate or a joint venture is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the associate or joint venture since the acquisition date. Goodwill relating to the associate or joint venture is included in the carrying amount of the investment and is not tested for impairment individually.

The Consolidated Financial Statements reflect the Company's share of the results of operations of the associate or joint venture. Any change in OCI of those investees is presented as part of the Group's OCI. In addition, when there has been a change recognised directly in the equity of the associate or joint venture, the Group recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised gains and losses resulting from transactions between the Group and the associate or joint venture are eliminated to the extent of the interest in the associate or joint venture.

If an entity's share of losses of an associate or a joint venture equals or exceeds its interest in the associate or joint venture (which includes any long term interest that, in substance, form part of the Company's net investment in the associate or joint venture), the entity discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate or joint venture. If the associate or joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

The aggregate of the Group's share of profit or loss of an associate and a joint venture is shown on the face of the statement of profit and loss.

The Financial Statements of the associate or joint venture are prepared for the same reporting period as of the Group. When necessary, adjustments are made to bring the accounting policies in line with those of the Group, its Joint Venture and its Associates, unless it is impracticable to do so.

After application of the equity method, the Group determines whether it is necessary to recognise an impairment loss on its investment in its associate or joint venture. At each reporting date, the Group determines whether there is objective evidence that the investment in the associate or joint venture is impaired. If there is such evidence, the Group calculates the amount of impairment as the difference between the recoverable amount of the associate or joint venture and its carrying value, and then recognises the loss as 'Share of profit of an associate and a joint venture' in the statement of profit and loss.

Upon loss of significant influence over the associate or joint control over the joint venture, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate or joint venture upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

Particulars of consolidation

The Financial Statements of the following Subsidiary / Step-down subsidiary / Associate / Joint Venture have been considered for consolidation:

Name of the Company	Nature of relation with the company	Percentage of voting Power as on	
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Amthera Life Sciences Private Limited	Subsidiary of Bioneeds (W.e.f. July 16, 2021)	100.00%	100.00%
Activin Chemicals & Pharmaceuticals Private Limited #	Subsidiary of Bioneeds (W.e.f. July 16, 2021)	-	-

The Group has disposed off this Subsidiary of Bioneeds w.e.f. July 20, 2021.

(C) Summary of significant accounting policies

a. Current versus non-current classification

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

1. Expected to be realized or intended to be sold or consumed in normal operating cycle;

2. Held primarily for the purpose of trading;

3. Expected to be realized within twelve months after the reporting period; or

4. 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 treated as current when:

1. It is expected to be settled in normal operating cycle;

2. It is held primarily for the purpose of trading;

3. It is due to be settled within twelve months after the reporting period; or

4. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Group classifies all other liabilities as non-current.

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

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

b. Foreign currencies

The Group's Consolidated financial statements are presented in Indian Rupees (Rs.), which is also its functional currency.

Transactions and balances

Transactions in foreign currencies are initially recorded by the Group at its functional currency spot rates on the date the transaction first qualifies for recognition. However, for practical reasons, the Group uses average rate if the average approximates the actual rate at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in profit or loss. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or statement of profit and loss are also recognised in OCI or statement of profit and loss, respectively).

c. Fair value measurement

The Group measures financial instruments, such as, derivatives at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

(i) In the principal market for the asset or liability, or

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

The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

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

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

All assets and liabilities for which fair value is measured or disclosed in the Consolidated 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 Consolidated financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The management determines the policies and procedures for both recurring fair value measurement and for non-recurring measurement.

At each reporting date, the management analyses the movements in the values of assets and liabilities which are required to be remeasured or re-assessed as per the Group's accounting policies. For this analysis, the management verifies the major inputs applied in the latest valuation by agreeing the information in the valuation computation to contracts and other relevant documents.

The management also compares the change in the fair value of each asset and liability with relevant external sources to determine whether the change is reasonable.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

This note summarises accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.

(a) Disclosures for valuation methods, significant estimates and assumptions (note 36)

(b) Quantitative disclosures of fair value measurement hierarchy (note 36)

(c) Financial instruments (including those carried at amortised cost) (note 36)

d. Revenue from contract with customer

Revenue from contracts with customers is recognised when control of the services is transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those services. The Group has generally concluded that it is the principal in its revenue arrangements because it typically controls the services before transferring them to the customer.

The disclosures of significant accounting judgements, estimates and assumptions relating to revenue from contracts with customers are provided in Note 2.2.

Sale of service

The Group's contracts with customers include promises to transfer multiple services to a customer. Revenues from customer contracts are considered for recognition and measurement when the contract has been approved, in writing, by the parties to the contract, the parties to contract are committed to perform their respective obligations under the contract, and the contract is legally enforceable. The Group assesses the services promised in a contract and identifies distinct performance obligations in the contract. Revenue from customer contracts are recognized on these identified distinct performance obligations.

The Group exercise judgement in determining the timing when the performance obligation is satised. The Group considers indicators such as how customer consumes benets as services are rendered or who controls the asset as it is being created or existence of enforceable right to payment for performance to date and alternate use of such product or service, transfer of significant risks and rewards to the customer, acceptance of delivery by the customer, etc. For the majority of contract performance obligations, the Company has determined that an output method is appropriate measure of progress. Revenue recognition is determined by assessing the performance completed or delivered to date under the terms of the arrangement. The measures utilized to assess progress on the satisfaction of performance are specific to the performance obligation identified in the contract.

Group renders customer specific services as per the terms of contract and does not provide any types of warranties and related obligations to its customers.

Contract Balances

Contract assets

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

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

Trade receivables

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

Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from a customer before the Group transfers the related services. Contract liabilities are recognised as revenue when the Group performs related obligation(s) under the contract.

e. Other Income

Other income is recognised when no significant uncertainty as to its determination or realisation exists.

f. Taxes

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the countries where the Group operates and generates taxable income.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and considers whether it is probable that a taxation authority will accept an uncertain tax treatment. The Group reflects the effect of uncertainty for each uncertain tax treatment by using either most likely method or expected value method, depending on which method predicts better resolution of the treatment.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax base of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

i) When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; and

ii) In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised 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 utilised, except:

i) When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; and

ii) In respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

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

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

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are off setted if a legally enforceable right exists to set off deferred tax assets and deferred tax liabilities that relate to income taxes levied by the same tax authority.

Minimum Alternate Tax (MAT)

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

The Holding company and Bioneeds India Private Limited (subsidiary) are not eligible for MAT credit entitlement since respective companies had opted for lower tax rate under section 115BAA of Income Tax Act, 1961 during the earlier year.

Goods and services tax paid on acquisition of assets or on incurring expenses

Expenses and assets are recognised net of the amount of Goods and Services tax paid, except:

i) When the tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the tax paid is recognised as part of the cost of acquisition of the asset or as part of the expense item, as applicable; and

ii) When receivables and payables are stated with the amount of tax included.

The net amount of tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the balance sheet.

g. Property, plant, and equipment

Property, Plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criterias are met. When significant parts of plant and equipment are required to be replaced at intervals, the Group 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 criterias are satisfied. All other repair and maintenance costs are recognised in 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 criterias for a provision are met.

Capital work in progress is stated at cost, net of accumulated impairment loss, if any. It comprises of the cost of property, plant and equipment that are not yet ready for their intended use as on the date of balance sheet.

Depreciation is calculated by the group over the estimated useful lives of the assets as follows:

Assets	Useful lives (in years) prescribed in Schedule II of the companies Act 2013
Plant & machinery	5 to 15
Office equipment	5
Computers	3
Furniture & fixtures	10
Vehicles	8
Building	5 to 60
Lab equipment	10
Electrical installation	10

Leasehold improvements are depreciated on straight line basis over the period of lease or useful life whichever is lower.

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

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.

h. Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value as at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses, if any.

Intangible assets 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 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. The amortisation expense on intangible assets is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

An intangible asset is derecognised upon disposal (i.e., at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gain or loss arising upon derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

A summary of the policies applied to the Group's intangible assets is as follows:

Intangible assets	Useful lives	Amortisation method used	Internally generated or acquired
Computer software	3 years	Straight line method	Acquired
Customer Relationship	8 years	Straight line method	Acquired

i. Borrowing costs

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.

j. Leases

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

Group as a lessee

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

i) Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the period of the lease term and the estimated useful lives of the assets, whichever is shorter, as follows:

Building - up to 10 years

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

ii) Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate. 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 Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is 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.

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

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

Group as a lessor

The Group has sub leased certain office premises. Rental income arising is accounted for on a straight-line basis over the lease terms. Contingent rents are recognised as revenue in the period in which they are earned.

k. Inventories

Inventories are valued at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

Consumables: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on first in, first out basis.

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.

Provision for slow moving and non-moving inventory is made considering its expected usage pattern.

l. Impairment of non-financial assets

The Group assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset’s recoverable amount. An asset’s recoverable amount is the higher of an asset’s or cash-generating unit’s (CGU) fair value less costs of disposal and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Group bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Group’s CGUs to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Group extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the Group operates, or for the market in which the asset is used.

Impairment losses of continuing operations, including impairment on inventories, are recognised in the statement of profit and loss, except for properties previously revalued with the revaluation surplus taken to OCI. For such properties, the impairment is recognised in OCI up to the amount of any previous revaluation surplus.

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

Impairment is determined for goodwill by assessing the recoverable amount of each CGU (or company of CGUs) to which the goodwill relates. When the recoverable amount of the CGU is less than it's carrying amount, an impairment loss is recognised. Impairment losses relating to goodwill cannot be reversed in future periods.

m. Provisions

General

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Group expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of reimbursement, if any.

If the effect of the time value of money is material, provisions are 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.

n. Retirement and other employee benefits

Retirement benefit in the form of contribution towards provident fund and employee state insurance scheme (ESIC) is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund and ESIC. The Group recognizes contribution payable to the provident fund and ESIC as an expense when an employee renders the related service.

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

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

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

i) The date of the plan amendment or curtailment; and

ii) The date that the Group recognises related restructuring costs.

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

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

ii) Net interest expense or income.

Accumulated leave, which is expected to be utilized within the next twelve months, is treated as short-term employee benefit. The Group measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date. The Group recognizes expected cost of short-term employee benefit as an expense when an employee renders the related service.

The Group treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the reporting date. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. The obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer the settlement for at least twelve months after the reporting date.

o. Share-based payments

The Company initially measures the cost of cash-settled transactions with employees using Black-Scholes model to determine the fair value of the liability incurred. 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 and dividend yield and making assumptions about them. For cash-settled share-based payment transactions, the liability needs to be remeasured at the end of each reporting period up to the date of settlement, with any changes in fair value recognised in the profit or loss. This requires a reassessment of the estimates used at the end of each reporting period. For the measurement of the fair value of equity-settled transactions with employees at the grant date, the company uses Black-Scholes model for Veeda Employees Stock Option Plan 2019 (VESP). The assumptions and models used for estimating fair value for share-based payment transactions are disclosed in note 39.

p. Financial instruments

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

Financial assets

Initial recognition and measurement

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

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

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

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

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

Subsequent measurement

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

i) Financial assets at amortised cost (debt instruments)

ii) Financial assets at fair value through other comprehensive income (FVTOCI) with recycling of cumulative gains and losses (debt instruments)

iii) Financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)

iv) Financial assets at fair value through profit or loss (FVTPL)

Financial assets at amortised cost (debt instruments)

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

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

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

This category is the most relevant to the Group. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The Group’s financial assets at amortised cost includes trade receivables, other receivables and loans.

Financial assets at fair value through profit or loss

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

This category includes investment in mutual fund and call option on non-controlling interest of subsidiary company.

Derivatives and hedging activities

The Holding Company enters derivatives like forwards contracts to hedge its foreign currency risks. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently marked to market at the end of each reporting period with profit/loss being recognised in statement of profit and loss. Further, the Holding Company has also entered into call options in respect of its investment in its subsidiary which are initially recognised at fair value with subsequent changes in fair value recognised in the statement of profit and loss. Derivative assets/liabilities are classified under “other financial assets/other financial liabilities”. Profits and losses arising from cancellation of contracts are recognised in the statement of profit and loss.

Embedded Derivatives

A derivative embedded in a hybrid contract, with a financial liability or non-financial host, is separated from the host and accounted for as a separate derivative if: the economic characteristics and risks are not closely related to the host; a separate instrument with the same terms as the embedded derivative would meet the definition of a derivative; and the hybrid contract is not measured at fair value through profit or loss. Embedded derivatives are measured at fair value with changes in fair value recognised in profit or loss. Reassessment only occurs if there is either a change in the terms of the contract that significantly modifies the cash flows that would otherwise be required or a reclassification of a financial asset out of the fair value through profit or loss category.

Derecognition

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

i) The rights to receive cash flows from the asset have expired, or

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

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

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

Impairment of financial assets

In accordance with Ind AS 109, the Group applies expected credit loss ('ECL') model for measurement and recognition of impairment loss. For trade receivables and contract assets, the Group applies a simplified approach in calculating ECLs. Therefore, the Group does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Group has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next twelve months (i.e., a twelve month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (i.e., a lifetime ECL).

Financial liabilities

Initial recognition and measurement

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

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

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

Subsequent measurement

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

i) Financial liabilities at fair value through profit or loss

ii) Financial liabilities at amortised cost (loans and borrowings)

Financial liabilities at fair value through profit or loss

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

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

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

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

Financial liabilities at amortised cost (Loans and borrowings)

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

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

This category generally applies to borrowings.

Derecognition

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

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Consolidated 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.

q. Convertible preference shares

Convertible preference shares are separated into liability and equity components based on the terms of the contract.

On issuance of the convertible preference shares, the fair value of the liability component is determined using a market rate for an equivalent non-convertible instrument. This amount is classified as a financial liability measured at amortised cost (net of transaction costs) until it is extinguished on conversion or redemption.

The remainder of the proceeds is allocated to the conversion option that is recognised and included in equity since conversion option meets Ind AS 32 criteria for fixed to fixed classification. Transaction costs are deducted from equity, net of associated income tax. The carrying amount of the conversion option is not remeasured in subsequent years.

Transaction costs are apportioned between the liability and equity components of the convertible preference shares based on the allocation of proceeds to the liability and equity components when the instruments are initially recognised.

r. Cash and cash equivalents

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

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

s. Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss attributable to equity holders of parent company (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period.

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

s. Business Combination and Goodwill

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects whether to measure the non-controlling interests in the acquiree at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed as incurred.

The Group determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organised workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.

At the acquisition date, the identifiable assets acquired, and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However, the following assets and liabilities acquired in a business combination are measured at the basis indicated below:

Deferred tax assets or liabilities, and the liabilities or assets related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Tax and Ind AS 19 Employee Benefits respectively.

Potential tax effects of temporary differences and carry forwards of an acquiree that exist at the acquisition date or arise as a result of the acquisition are accounted in accordance with Ind AS 12.

When the Group acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. This includes the separation of embedded derivatives in host contracts by the acquiree.

If the business combination is achieved in stages, any previously held equity interest is re-measured at its acquisition date fair value and any resulting gain or loss is recognised in profit or loss or OCI, as appropriate.

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

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

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

Where goodwill has been allocated to a cash-generating unit and part of the operation within that unit is disposed of, the goodwill associated with the disposed operation is included in the carrying amount of the operation when determining the gain or loss on disposal. Goodwill disposed in these circumstances is measured based on the relative values of the disposed operation and the portion of the cash-generating unit retained.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Group reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted through goodwill during the measurement period, or additional assets or liabilities are recognised, to reflect new information obtained about facts and circumstances that existed at the

acquisition date that, if known, would have affected the amounts recognized at that date. These adjustments are called as measurement period adjustments. The measurement period does not exceed one year from the acquisition date.

2.2 Significant accounting judgements, estimates and assumptions

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

Other disclosures relating to the Group's exposure to risks and uncertainties includes:

i) Capital management note 38

ii) Financial risk management objectives and policies note 37

iii) Sensitivity analyses disclosures note 37

Judgements

In the process of applying the Group's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the Consolidated Financial Statements:

Determining the lease term of contracts with renewal and termination options – Group as a lessee

The Group determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

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

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Group based its assumptions and estimates on parameters available when the Consolidated Financial Statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

Share-based payments

While estimating fair value for share-based payment transactions with the employees at grant date, the Group uses a DCF model for employee stock option plan. The assumption and models used for estimating fair value for share based payment transactions are disclosed in note 39.

Defined benefit plans (gratuity benefits)

The cost of the defined benefit gratuity plan and other post-employment medical benefits and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate; future salary increases and mortality rates. 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.

Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF 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 consideration 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.

Leases - Estimating the incremental borrowing rate

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

Standards notified but not yet effective

The amendments to standards that are issued, but not yet effective, up to the date of issuance of the Company’s standalone financial statements are disclosed below. The Company intends to adopt these standards, if applicable, as and when they become effective. The Ministry of Corporate affairs (MCA) has notified certain amendments to Ind AS, through Companies (Indian Accounting Standards) Amendment Rules, 2023 on March 31, 2023. The amendments have been made in the following standards:

Ind AS 1: Presentation of Financial Statements is amended to replace the term “significant accounting policies” with “material accounting policy information” and providing guidance relating to immaterial transactions, disclosure of entity specific transactions and more.

Ind AS 8: Accounting Policies, Changes in Accounting Estimates and Errors to include the definition of accounting estimates as “monetary amounts in financial statements that are subject to measurement uncertainty.”

Ind AS 12: Income Taxes relating to initial recognition exemption of deferred tax related to assets and liabilities arising from a single transaction.

These amendments shall come into force with effect from April 01, 2023. The Company is assessing the potential effect of the amendments on its financial statements. The Company will adopt these amendments, if applicable, from applicability date.

Textual information (65)

Disclosure of significant accounting policies [Text Block]

1. Corporate information

The Consolidated Financial Statements comprise the financial statements of the Company, its subsidiary i.e., Bioneeds India Private Limited (associate till July 15, 2021), its step-down subsidiary companies i.e., Amthera Life Sciences Private Limited and Activin Chemicals and Pharmaceuticals Private Limited (upto July, 20, 2021) and its joint venture i.e., Ingenuity Biosciences Private Limited.

Bioneeds and its subsidiary companies are in the business of providing Integrated Discovery, Development and Regulatory Services to Pharmaceutical, Biopharmaceutical, Agrochemical, Industrial Chemical, Herbal, Nutraceutical & Medical Device companies.

The Company, its subsidiary companies, joint venture and associate are collectively referred to as “Group”.

Veeda Clinical Research Limited (formerly known as Veeda Clinical Research Private Limited) (“the Company”) is domiciled in India with its registered office at Shivalik Plaza – A, 2nd Floor, Opposite Ahmedabad Management Association, Ambawadi, Ahmedabad, Gujarat – 380015, India.

The Company was incorporated on April 23, 2004 under the provisions of the Companies Act applicable in India and is carrying on the business of Clinical Research for various Pharmaceuticals Companies. The Company is a one roof service global CRO specializing in the early clinical development of drugs with state-of-the-art facilities in India. The Company provides a full range of services in phase I and II clinical research with Clinical Data management, delivering expert and cost-effective research solutions to the Pharmaceutical and Biotechnology Industries worldwide.

The Company has become a Public Limited Company w.e.f. June 30, 2021 and consequently pursuant to approval from Registrar of Companies (“ROC”), the name of the Company has changed from Veeda Clinical Research Private Limited to Veeda Clinical Research Limited.

The Consolidated Financial Statements for the year ended March 31, 2022 were approved for issue in accordance with a resolution of the directors on June 10, 2022.

2.1 Significant accounting policies

(A) Basis of preparation and transition to Ind AS

The Consolidated Financial Statements of the Company have been prepared in accordance with the Indian Accounting Standards (“Ind AS”) as prescribed under section 133 of Companies Act, 2013 (“the Act”) read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Act (Ind AS compliant Schedule III, as amended), and other accounting principles generally accepted in India.

The Consolidated Financial Statements have been prepared on a historical cost basis, except for certain financial assets and liabilities measured at fair value / amortized cost (Refer note 36).

The Consolidated Financial Statements are presented in Indian Rupees (Rs.) and all values are rounded to the nearest Rs. millions, except when otherwise indicated. Figures below Rs. 10,000 has been indicated as “*” as the same is nullified on conversion of rupees in million.

(B) Basis of consolidation

The Consolidated Financial Statements of the Company comprise the financial statements of the company, its Joint Venture and its Associate. Control is achieved when the Company, its Joint Venture and its Associates are exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

The Consolidated Financial Statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. Accounting policies are uniformly adopted by the Company, its joint venture and its associate.

The Consolidated Financial Statements of all entities used for the purpose of consolidation were drawn up to same reporting date as that of the parent Company.

Profit or loss and each component of Other Comprehensive Income (OCI) are attributed to the equity holders of the Company and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance.

Specifically, the Group controls an investee if and only if the Group has:

Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee)

Exposure, or rights, to variable returns from its involvement with the investee, and

The ability to use its power over the investee to affect its returns

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

The contractual arrangement with the other vote holders of the investee

Rights arising from other contractual arrangements

The Group’s voting rights and potential voting rights

The size of the group’s holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders.

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year/period are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Consolidation procedure in case of subsidiary:

Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiary.

Eliminate the carrying amount of the parent’s investment in subsidiary and the parent’s portion of equity of subsidiary.

Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiary to bring their accounting policies into line with the Group’s accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

If the Group loses control over a subsidiary, it:

Derecognises the assets (including goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost

Derecognises the carrying amount of any non-controlling interests

Derecognises the cumulative translation differences recorded in equity

Recognises the fair value of the consideration received

Recognises the fair value of any investment retained

Recognises any surplus or deficit in profit or loss

Recognise that distribution of shares of subsidiary to Group in Group’s capacity as owners

Reclassifies the parent’s share of components previously recognised in OCI to profit or loss or transferred directly to retained earnings, if required by other Ind ASs as would be required if the Group had directly disposed of the related assets or liabilities.

Investments in Associate and Joint Venture

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies.

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

The considerations made in determining whether significant influence or joint control are similar to those necessary to determine control over the subsidiaries.

The Group’s investments in its associate and joint venture are accounted for using the equity method. Under the equity method, the investment in an associate or a joint venture is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group’s share of net assets of the associate or joint venture since the acquisition date. Goodwill relating to the associate or joint venture is included in the carrying amount of the investment and is not tested for impairment individually.

The Consolidated Financial Statements reflect the Company’s share of the results of operations of the associate or joint venture. Any change in OCI of those investees is presented as part of the Group’s OCI. In addition, when there has been a change recognised directly in the equity of the associate or joint venture, the Group recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised gains and losses resulting from transactions between the Group and the associate or joint venture are eliminated to the extent of the interest in the associate or joint venture.

If an entity’s share of losses of an associate or a joint venture equals or exceeds its interest in the associate or joint venture (which includes any long term interest that, in substance, form part of the Company’s net investment in the associate or joint venture), the entity discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate or joint venture. If the associate or joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

The aggregate of the Group’s share of profit or loss of an associate and a joint venture is shown on the face of the statement of profit and loss.

The Financial Statements of the associate or joint venture are prepared for the same reporting period as of the Group. When necessary, adjustments are made to bring the accounting policies in line with those of the Group, its Joint Venture and its Associates, unless it is impracticable to do so.

After application of the equity method, the Group determines whether it is necessary to recognise an impairment loss on its investment in its associate or joint venture. At each reporting date, the Group determines whether there is objective evidence that the investment in the associate or joint venture is impaired. If there is such evidence, the Group calculates the amount of impairment as the difference between the recoverable amount of the associate or joint venture and its carrying value, and then recognises the loss as ‘Share of profit of an associate and a joint venture’ in the statement of profit and loss.

Upon loss of significant influence over the associate or joint control over the joint venture, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate or joint venture upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

Particulars of consolidation

The Financial Statements of the following Subsidiary / Step-down subsidiary / Associate / Joint Venture have been considered for consolidation:

Name of the Company	Nature of relation with the company	Percentage of voting Power as on	
March 31, 2022	March 31, 2021		
Ingenuity Biosciences Private Limited	Joint venture	50.00%	50.00%
Bioneeds India Private Limited	Associate (Upto July 15, 2021) and Subsidiary thereafter	75.10%	30.00%
Amthera Life Sciences Private Limited	Subsidiary of Bioneeds (W.e.f. July 16, 2021)	100.00%	-
Activin Chemicals & Pharmaceuticals Private Limited #	Subsidiary of Bioneeds (W.e.f. July 16, 2021)	-	-

The Group has disposed off this Subsidiary of Bioneeds w.e.f. July 20, 2021.

(C) Summary of significant accounting policies

a. Current versus non-current classification

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

1. Expected to be realized or intended to be sold or consumed in normal operating cycle;

2. Held primarily for the purpose of trading;

3. Expected to be realized within twelve months after the reporting period; or

4. 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 treated as current when:

1. It is expected to be settled in normal operating cycle;

2. It is held primarily for the purpose of trading;

3. It is due to be settled within twelve months after the reporting period; or

4. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Group classifies all other liabilities as non-current.

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

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

b. Foreign currencies

The Company’s financial statements are presented in Indian Rupees (Rs.), which is also its functional currency.

Transactions and balances

Transactions in foreign currencies are initially recorded by the Group at its functional currency spot rates on the date the transaction first qualifies for recognition. However, for practical reasons, the Group uses average rate if the average approximates the actual rate at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in profit or loss. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or statement of profit and loss are also recognised in OCI or statement of profit and loss, respectively).

c. Fair value measurement

The Group measures financial instruments, such as, derivatives at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

(i) In the principal market for the asset or liability, or

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

The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

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

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

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

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

The management determines the policies and procedures for both recurring fair value measurement and for non-recurring measurement.

At each reporting date, the management analyses the movements in the values of assets and liabilities which are required to be remeasured or re-assessed as per the Group’s accounting policies. For this analysis, the management verifies the major inputs applied in the latest valuation by agreeing the information in the valuation computation to contracts and other relevant documents.

The management also compares the change in the fair value of each asset and liability with relevant external sources to determine whether the change is reasonable.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

This note summarises accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.

(a) Disclosures for valuation methods, significant estimates and assumptions (note 36)

(b) Quantitative disclosures of fair value measurement hierarchy (note 36)

(c) Financial instruments (including those carried at amortised cost) (note 36)

d. Revenue from contract with customer

Revenue from contracts with customers is recognised when control of the services is transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those services. The Group has generally concluded that it is the principal in its revenue arrangements because it typically controls the services before transferring them to the customer.

The disclosures of significant accounting judgements, estimates and assumptions relating to revenue from contracts with customers are provided in Note 2.2.

Sale of service

The Group’s contracts with customers include promises to transfer multiple services to a customer. Revenues from customer contracts are considered for recognition and measurement when the contract has been approved, in writing, by the parties to the contract, the parties to contract are committed to perform their respective obligations under the contract, and the contract is legally enforceable. The Group assesses the services promised in a contract and identifies distinct performance obligations in the contract. Revenue from customer contracts are recognized on straight line basis on these identified distinct performance obligations.

The Group exercise judgement in determining whether the performance obligation is satised at a point in time or over a period of time. The Group considers indicators such as how customer consumes benets as services are rendered or who controls the asset as it is being created or existence of enforceable right to payment for performance to date and alternate use of such product or service, transfer of significant risks and rewards to the customer, acceptance of delivery by the customer, etc.

The Holding Company uses the percentage-of-completion method in accounting for other fixed-price contracts. Use of the percentage-of-completion method requires the Group to determine the actual efforts or costs expended to date as a proportion of the estimated total efforts or costs to be incurred.

In case of Subsidiary company i.e. Bioneeds India Private Limited the performance obligation is satisfied at a point in time in accordance with the terms of contract with customers and as per the requirement of India Accounting Standard “Ind AS” 115 – “Revenue from Contracts with Customers” and payment terms which is generally due within 7-90 days from the date of invoice.

Group renders customer specific services as per the terms of contract and does not provide any types of warranties and related obligations to its customers.

Contract Balances

Contract assets

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

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

Trade receivables

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

Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from a customer before the Group transfers the related services. Contract liabilities are recognised as revenue when the Group performs related obligation(s) under the contract.

e. Other Income

Other income is recognised when no significant uncertainty as to its determination or realisation exists.

f. Taxes

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the countries where the Group operates and generates taxable income.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and considers whether it is probable that a taxation authority will accept an uncertain tax treatment. The Group reflects the effect of uncertainty for each uncertain tax treatment by using either most likely method or expected value method, depending on which method predicts better resolution of the treatment.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax base of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

i) When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; and

ii) In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised 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 utilised, except:

i) When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; and

ii) In respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

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

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

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are off setted if a legally enforceable right exists to set off deferred tax assets and deferred tax liabilities that relate to income taxes levied by the same tax authority.

Minimum Alternate Tax (MAT)

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

The Holding company is not eligible for MAT credit entitlement since holding company has opted for lower tax rate under section 115BAA of Income Tax Act, 1961.

Goods and services tax paid on acquisition of assets or on incurring expenses

Expenses and assets are recognised net of the amount of Goods and Services tax paid, except:

i) When the tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the tax paid is recognised as part of the cost of acquisition of the asset or as part of the expense item, as applicable; and

ii) When receivables and payables are stated with the amount of tax included.

The net amount of tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the balance sheet.

g. Property, plant, and equipment

Property, Plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criterias are met. When significant parts of plant and equipment are required to be replaced at intervals, the Group 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 criterias are satisfied. All other repair and maintenance costs are recognised in 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 criterias for a provision are met.

Capital work in progress is stated at cost, net of accumulated impairment loss, if any. It comprises of the cost of property, plant and equipment that are not yet ready for their intended use as on the date of balance sheet.

Depreciation is calculated by the group over the estimated useful lives of the assets as follows:

Assets	Useful lives (in years) prescribed in Schedule II of the companies Act 2013
Plant & machinery	5 to 15
Office equipment	5
Computers	3
Furniture & fixtures	10
Vehicles	8
Building	5 to 60
Lab equipment	10
Electrical installation	10

Leasehold improvements are depreciated on straight line basis over the period of lease or useful life whichever is lower.

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

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.

h. Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value as at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses, if any.

Intangible assets 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 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. The amortisation expense on intangible assets is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

An intangible asset is derecognised upon disposal (i.e., at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gain or loss arising upon derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

A summary of the policies applied to the Group’s intangible assets is as follows:

Intangible assets	Useful lives	Amortisation method used	Internally generated or acquired
Computer software	3 years	Straight line method	Acquired
Customer Relationship	8 years	Straight line method	Acquired

i. Borrowing costs

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.

j. Leases

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

Group as a lessee

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

i) Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the period of the lease term and the estimated useful lives of the assets, whichever is shorter, as follows:

Building - up to 10 years

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

ii) Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate. 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 Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is 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.

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

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

Group as a lessor

The Group has sub leased certain office premises. Rental income arising is accounted for on a straight-line basis over the lease terms. Contingent rents are recognised as revenue in the period in which they are earned.

k. Inventories

Inventories are valued at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

Consumables: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on first in, first out basis.

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.

l. Impairment of non-financial assets

The Group assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Group bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Group's CGUs to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Group extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the Group operates, or for the market in which the asset is used.

Impairment losses of continuing operations, including impairment on inventories, are recognised in the statement of profit and loss, except for properties previously revalued with the revaluation surplus taken to OCI. For such properties, the impairment is recognised in OCI up to the amount of any previous revaluation surplus.

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

Impairment is determined for goodwill by assessing the recoverable amount of each CGU (or company of CGUs) to which the goodwill relates. When the recoverable amount of the CGU is less than it's carrying amount, an impairment loss is recognised. Impairment losses relating to goodwill cannot be reversed in future periods.

m. Provisions

General

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Group expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of reimbursement, if any.

If the effect of the time value of money is material, provisions are 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.

n. Retirement and other employee benefits

Retirement benefit in the form of contribution towards provident fund and employee state insurance scheme (ESIC) is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund and ESIC. The Group recognizes contribution payable to the provident fund and ESIC as an expense when an employee renders the related service.

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

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

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

i) The date of the plan amendment or curtailment; and

ii) The date that the Group recognises related restructuring costs.

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

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

ii) Net interest expense or income.

Accumulated leave, which is expected to be utilized within the next twelve months, is treated as short-term employee benefit. The Group measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date. The Group recognizes expected cost of short-term employee benefit as an expense when an employee renders the related service.

The Group treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the reporting date. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. The obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer the settlement for at least twelve months after the reporting date.

o. Share-based payments

The Company initially measures the cost of cash-settled transactions with employees using Black-Scholes model to determine the fair value of the liability incurred. 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 and dividend yield and making assumptions about them. For cash-settled share-based payment transactions, the liability needs to be remeasured at the end of each reporting period up to the date of settlement, with any changes in fair value recognised in the profit or loss. This requires a reassessment of the estimates used at the end of each reporting period. For the measurement of the fair value of equity-settled transactions with employees at the grant date, the company uses Black-Scholes model for Veeda Employees Stock Option Plan 2019 (VESP). The assumptions and models used for estimating fair value for share-based payment transactions are disclosed in note 39.

p. Financial instruments

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

Financial assets

Initial recognition and measurement

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

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

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

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

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

Subsequent measurement

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

i) Financial assets at amortised cost (debt instruments)

ii) Financial assets at fair value through other comprehensive income (FVTOCI) with recycling of cumulative gains and losses (debt instruments)

iii) Financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)

iv) Financial assets at fair value through profit or loss (FVTPL)

Financial assets at amortised cost (debt instruments)

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

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

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

This category is the most relevant to the Group. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The Group’s financial assets at amortised cost includes trade receivables, other receivables and loans.

Financial assets at fair value through profit or loss

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

This category includes investment in mutual fund and call option on non-controlling interest of subsidiary company.

Derivatives and hedging activities

The Holding Company enters derivatives like forwards contracts to hedge its foreign currency risks. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently marked to market at the end of each reporting period with profit/loss being recognised in statement of profit and loss. Further, the Holding Company has also entered into call options in respect of its investment in its subsidiary which are initially recognised at fair value with subsequent changes in fair value recognised in the statement of profit and loss. Derivative assets/liabilities are classified under “other financial assets/other financial liabilities”. Profits and losses arising from cancellation of contracts are recognised in the statement of profit and loss.

Embedded Derivatives

A derivative embedded in a hybrid contract, with a financial liability or non-financial host, is separated from the host and accounted for as a separate derivative if: the economic characteristics and risks are not closely related to the host; a separate instrument with the same terms as the embedded derivative would meet the definition of a derivative; and the hybrid contract is not measured at fair value through profit or loss. Embedded derivatives are measured at fair value with changes in fair value recognised in profit or loss. Reassessment only occurs if there is either a change in the terms of the contract that significantly modifies the cash flows that would otherwise be required or a reclassification of a financial asset out of the fair value through profit or loss category.

Derecognition

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

i) The rights to receive cash flows from the asset have expired, or

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

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

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

Impairment of financial assets

In accordance with Ind AS 109, the Group applies expected credit loss ('ECL') model for measurement and recognition of impairment loss. For trade receivables and contract assets, the Group applies a simplified approach in calculating ECLs. Therefore, the Group does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Group has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next twelve months (i.e., a twelve month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (i.e., a lifetime ECL).

Financial liabilities

Initial recognition and measurement

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

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

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

Subsequent measurement

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

i) Financial liabilities at fair value through profit or loss

ii) Financial liabilities at amortised cost (loans and borrowings)

Financial liabilities at fair value through profit or loss

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

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

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

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

Financial liabilities at amortised cost (Loans and borrowings)

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

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

This category generally applies to borrowings.

Derecognition

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

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Consolidated 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.

q. Convertible preference shares

Convertible preference shares are separated into liability and equity components based on the terms of the contract.

On issuance of the convertible preference shares, the fair value of the liability component is determined using a market rate for an equivalent non-convertible instrument. This amount is classified as a financial liability measured at amortised cost (net of transaction costs) until it is extinguished on conversion or redemption.

The remainder of the proceeds is allocated to the conversion option that is recognised and included in equity since conversion option meets Ind AS 32 criteria for fixed to fixed classification. Transaction costs are deducted from equity, net of associated income tax. The carrying amount of the conversion option is not remeasured in subsequent years.

Transaction costs are apportioned between the liability and equity components of the convertible preference shares based on the allocation of proceeds to the liability and equity components when the instruments are initially recognised.

r. Cash and cash equivalents

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

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

s. Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss attributable to equity holders of parent company (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period.

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

s. Business Combination and Goodwill

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects whether to measure the non-controlling interests in the acquiree at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed as incurred.

The Group determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organised workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.

At the acquisition date, the identifiable assets acquired, and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However, the following assets and liabilities acquired in a business combination are measured at the basis indicated below:

Deferred tax assets or liabilities, and the liabilities or assets related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Tax and Ind AS 19 Employee Benefits respectively.

Potential tax effects of temporary differences and carry forwards of an acquiree that exist at the acquisition date or arise as a result of the acquisition are accounted in accordance with Ind AS 12.

When the Group acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. This includes the separation of embedded derivatives in host contracts by the acquiree.

If the business combination is achieved in stages, any previously held equity interest is re-measured at its acquisition date fair value and any resulting gain or loss is recognised in profit or loss or OCI, as appropriate.

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

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

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

Where goodwill has been allocated to a cash-generating unit and part of the operation within that unit is disposed of, the goodwill associated with the disposed operation is included in the carrying amount of the operation when determining the gain or loss on disposal. Goodwill disposed in these circumstances is measured based on the relative values of the disposed operation and the portion of the cash-generating unit retained.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Group reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted through goodwill during the measurement period, or additional assets or liabilities are recognised, to reflect new information obtained about facts and circumstances that existed at the

acquisition date that, if known, would have affected the amounts recognized at that date. These adjustments are called as measurement period adjustments. The measurement period does not exceed one year from the acquisition date.

2.2 Significant accounting judgements, estimates and assumptions

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

Other disclosures relating to the Group's exposure to risks and uncertainties includes:

i) Capital management note 38

ii) Financial risk management objectives and policies note 37

iii) Sensitivity analyses disclosures note 37

Judgements

In the process of applying the Group's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the Consolidated Financial Statements:

Determining the lease term of contracts with renewal and termination options – Group as a lessee

The Group determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

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

Export incentive receivable

As per Government notification no. 57/2015-2020 dated March 31, 2020 the holding company and its subsidiary company Bioneeds India Private Limited are entitled to Service Exports from India Scheme (SEIS) benefits on clinical research services till year ended March 31, 2020. The rates have been notified during the year ended March 31, 2022 vide Notification no. 29/2015-20 dated September 23, 2021 and basis the same the Company and its subsidiary Bioneeds India Private Limited has filed the application for the year ended March 31, 2020 (Refer note 9).

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Group based its assumptions and estimates on parameters available when the Consolidated Financial Statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

Share-based payments

While estimating fair value for share-based payment transactions with the employees at grant date, the Group uses a DCF model for employee stock option plan. The assumption and models used for estimating fair value for share based payment transactions are disclosed in note 39.

Taxes

Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

Defined benefit plans (gratuity benefits)

The cost of the defined benefit gratuity plan and other post-employment medical benefits and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate; future salary increases and mortality rates. 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.

Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF 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 consideration 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.

Leases - Estimating the incremental borrowing rate

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

Revenue recognition

The Group uses the percentage-of-completion method in accounting for other fixed-price contracts. Use of the percentage-of-completion method requires the Group to determine the actual efforts or costs expended to date as a proportion of the estimated total efforts or costs to be incurred. Efforts or costs expended have been used to measure progress towards completion as there is a direct relationship between input and productivity. The estimation of total efforts or costs involves significant judgment and is assessed throughout the period of the contract to reflect any changes based on the latest available information. Provisions for estimated losses, if any, on uncompleted contracts are recorded in the period in which such losses become probable based on the estimated efforts or costs to complete the contract.

For associate, the performance obligation is satisfied at a point in time in accordance with the terms of contract with customers and payment terms which is generally due within 30-90 days from the date of invoice. Associate renders customer specific services as per the terms of contract. Associate does not provide any types of warranties and related obligations to its customers.

Standards notified but not yet effective

There are no new standards that are notified, but not yet effective, up to the date of issuance of the Group’s financial statements.

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

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

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

[400600] Notes - Property, plant and equipment

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

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	922.1	360.18		922.1
Acquisitions through business combinations, property, plant and equipment	0	766.59		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-339.65	-228.03		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-339.65	-228.03		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	71.52	11.13		99.43
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	71.52	11.13		99.43

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	510.93	887.61		822.67
Property, plant and equipment at end of period	2,137.66	1,626.73	739.12	2,974.22

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

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	360.18			
Acquisitions through business combinations, property, plant and equipment	766.59			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			339.65	228.03
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			339.65	228.03
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	13.83		27.91	2.7
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	13.83		27.91	2.7
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	1,112.94		311.74	225.33
Property, plant and equipment at end of period	2,151.55	1,038.61	836.56	524.82

Disclosure of detailed information about property, plant and equipment [Table] ..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		279.5	3.05	
Acquisitions through business combinations, property, plant and equipment		0	123.43	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-111.25	-79.57	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-111.25	-79.57	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		55.92	1.51	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		55.92	1.51	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		112.33	45.4	
Property, plant and equipment at end of period	299.49	520.82	408.49	363.09

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]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	279.5	3.05		
Acquisitions through business combinations, property, plant and equipment	0	123.43		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				111.25
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				111.25
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	72.76	2.06		16.84
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	72.76	2.06		16.84
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	206.74	124.42		94.41
Property, plant and equipment at end of period	809.23	602.49	478.07	288.41

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]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			642.6	357.13
Acquisitions through business combinations, property, plant and equipment			0	643.16
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	79.57		-228.4	-148.46
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	79.57		-228.4	-148.46
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.55		15.6	9.62
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0.55		15.6	9.62
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	79.02		398.6	842.21
Property, plant and equipment at end of period	194	114.98	1,616.84	1,218.24

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]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		642.6	357.13	
Acquisitions through business combinations, property, plant and equipment		0	643.16	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		26.67	11.77	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		26.67	11.77	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		615.93	988.52	
Property, plant and equipment at end of period	376.03	2,164.99	1,549.06	560.54

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]	Property, plant and equipment [Member]			Land [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Assets held under lease [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				80.14
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	228.4	148.46		-15.24
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	228.4	148.46		-15.24
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	11.07	2.15		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	11.07	2.15		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	217.33	146.31		64.9
Property, plant and equipment at end of period	548.15	330.82	184.51	140.92

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]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		80.14	0
Acquisitions through business combinations, property, plant and equipment	81.75		0	81.75
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-5.73			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-5.73			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	76.02		80.14	81.75
Property, plant and equipment at end of period	76.02	0	161.89	81.75

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]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		15.24	5.73	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		15.24	5.73	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		15.24	5.73	
Property, plant and equipment at end of period	0	20.97	5.73	0

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]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	39.71		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	0		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	0	39.71		0
Property, plant and equipment at end of period	39.71	39.71	0	39.71

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]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	39.71			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	0
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	39.71		0	0
Property, plant and equipment at end of period	39.71	0	0	0

Disclosure of detailed information about property, plant and equipment [Table] ..(12)

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

Classes of property, plant and equipment [Axis]	Land [Member]	Buildings [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		199.36	3.05	
Acquisitions through business combinations, property, plant and equipment		0	41.68	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-96.01	-73.84	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-96.01	-73.84	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		55.92	1.51	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		55.92	1.51	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		47.43	-30.62	
Property, plant and equipment at end of period	0	379.9	332.47	363.09

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]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	199.36	3.05		
Acquisitions through business combinations, property, plant and equipment	0	41.68		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				96.01
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				96.01
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	72.76	2.06		16.84
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	72.76	2.06		16.84
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	126.6	42.67		79.17
Property, plant and equipment at end of period	647.34	520.74	478.07	267.44

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]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			79.06	116.39
Acquisitions through business combinations, property, plant and equipment			0	157.28
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	73.84		-25.98	-10.43
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	73.84		-25.98	-10.43
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.55		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0.55		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	73.29		53.08	263.24
Property, plant and equipment at end of period	188.27	114.98	316.32	263.24

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]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		79.06	116.39	
Acquisitions through business combinations, property, plant and equipment		0	157.28	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		79.06	273.67	
Property, plant and equipment at end of period	0	352.73	273.67	0

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]	Buildings [Member]			Office building [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Assets held under lease [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				199.36
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	25.98	10.43		-96.01
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	25.98	10.43		-96.01
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		55.92
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		55.92
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	25.98	10.43		47.43
Property, plant and equipment at end of period	36.41	10.43	0	379.9

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 building [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3.05		199.36	3.05
Acquisitions through business combinations, property, plant and equipment	41.68		0	41.68
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-73.84			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-73.84			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.51		72.76	2.06
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	1.51		72.76	2.06
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-30.62		126.6	42.67
Property, plant and equipment at end of period	332.47	363.09	647.34	520.74

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 building [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		96.01	73.84	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		96.01	73.84	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		16.84	0.55	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		16.84	0.55	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		79.17	73.29	
Property, plant and equipment at end of period	478.07	267.44	188.27	114.98

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 building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	79.06	116.39		79.06
Acquisitions through business combinations, property, plant and equipment	0	157.28		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-25.98	-10.43		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-25.98	-10.43		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	53.08	263.24		79.06
Property, plant and equipment at end of period	316.32	263.24	0	352.73

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 building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	116.39			
Acquisitions through business combinations, property, plant and equipment	157.28			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			25.98	10.43
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			25.98	10.43
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	273.67		25.98	10.43
Property, plant and equipment at end of period	273.67	0	36.41	10.43

Disclosure of detailed information about property, plant and equipment [Table] ..(21)

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

Classes of property, plant and equipment [Axis]	Office building [Member]	Plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**	**Owned assets [Member]**		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Accumulated depreciation and impairment [Member]**	**Carrying amount [Member]**		
	31/03/2021	**01/04/2022 to 31/03/2023**	**01/04/2021 to 31/03/2022**	**31/03/2021**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		296.12	70.4	
Acquisitions through business combinations, property, plant and equipment		0	43.8	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-74.88	-54.33	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-74.88	-54.33	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		5.02	4.6	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		5.02	4.6	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		216.22	55.27	
Property, plant and equipment at end of period	0	530.71	314.49	259.22

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]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	296.12	70.4		
Acquisitions through business combinations, property, plant and equipment	0	43.8		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				74.88
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				74.88
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	9.87	5.75		4.85
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	9.87	5.75		4.85
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	286.25	108.45		70.03
Property, plant and equipment at end of period	776.49	490.24	381.79	245.78

Disclosure of detailed information about property, plant and equipment [Table] ..(23)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			296.12	70.4
Acquisitions through business combinations, property, plant and equipment			0	43.8
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	54.33		-74.88	-54.33
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	54.33		-74.88	-54.33
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.15		5.02	4.6
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	1.15		5.02	4.6
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	53.18		216.22	55.27
Property, plant and equipment at end of period	175.75	122.57	530.71	314.49

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

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of 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		296.12	70.4	
Acquisitions through business combinations, property, plant and equipment		0	43.8	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		9.87	5.75	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		9.87	5.75	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		286.25	108.45	
Property, plant and equipment at end of period	259.22	776.49	490.24	381.79

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

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				50.48
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	74.88	54.33		-12.48
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	74.88	54.33		-12.48
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4.85	1.15		3.29
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	4.85	1.15		3.29
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	70.03	53.18		34.71
Property, plant and equipment at end of period	245.78	175.75	122.57	103.31

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]	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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	29.04		50.48	29.04
Acquisitions through business combinations, property, plant and equipment	25		0	25
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-10.34			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-10.34			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.41		3.99	0.43
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0.41		3.99	0.43
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	43.29		46.49	53.61
Property, plant and equipment at end of period	68.6	25.31	140.27	93.78

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		12.48	10.34	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		12.48	10.34	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.7	0.02	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0.7	0.02	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		11.78	10.32	
Property, plant and equipment at end of period	40.17	36.96	25.18	14.86

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]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	6.42	6.87		6.42
Acquisitions through business combinations, property, plant and equipment	0	17.41		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-6.19	-3.4		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-6.19	-3.4		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.77	0.61		2.75
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	1.77	0.61		2.75
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	-1.54	20.27		3.67
Property, plant and equipment at end of period	20.29	21.83	1.56	30.16

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]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	6.87			
Acquisitions through business combinations, property, plant and equipment	17.41			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			6.19	3.4
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			6.19	3.4
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.69		0.98	0.08
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0.69		0.98	0.08
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	23.59		5.21	3.32
Property, plant and equipment at end of period	26.49	2.9	9.87	4.66

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]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		6.42	6.87	
Acquisitions through business combinations, property, plant and equipment		0	17.41	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-6.19	-3.4	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-6.19	-3.4	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.77	0.61	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		1.77	0.61	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-1.54	20.27	
Property, plant and equipment at end of period	1.34	20.29	21.83	1.56

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]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	6.42	6.87		
Acquisitions through business combinations, property, plant and equipment	0	17.41		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				6.19
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				6.19
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2.75	0.69		0.98
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	2.75	0.69		0.98
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	3.67	23.59		5.21
Property, plant and equipment at end of period	30.16	26.49	2.9	9.87

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

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			40.44	7.71
Acquisitions through business combinations, property, plant and equipment			0	4.91
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3.4		-7.75	-4.86
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	3.4		-7.75	-4.86
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.08		0.79	0.31
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0.08		0.79	0.31
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	3.32		31.9	7.45
Property, plant and equipment at end of period	4.66	1.34	46.34	14.44

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]	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]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		40.44	7.71	
Acquisitions through business combinations, property, plant and equipment		0	4.91	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.39	0.33	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		1.39	0.33	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		39.05	12.29	
Property, plant and equipment at end of period	6.99	65.59	26.54	14.25

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]	Office equipment [Member]			Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				35.6
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	7.75	4.86		-23.3
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	7.75	4.86		-23.3
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.6	0.02		3.28
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0.6	0.02		3.28
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	7.15	4.84		9.02
Property, plant and equipment at end of period	19.25	12.1	7.26	43.79

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]	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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	24.63		35.6	24.63
Acquisitions through business combinations, property, plant and equipment	12.02		0	12.02
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-13.36			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-13.36			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.44		6.85	2.18
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	1.44		6.85	2.18
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	21.85		28.75	34.47
Property, plant and equipment at end of period	34.77	12.92	92.41	63.66

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]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		23.3	13.36	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		23.3	13.36	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		3.57	0.74	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		3.57	0.74	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		19.73	12.62	
Property, plant and equipment at end of period	29.19	48.62	28.89	16.27

Disclosure of detailed information about property, plant and equipment [Table] ..(37)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of 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	76.26	22.59		76.26
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-21.58	-14.97		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-21.58	-14.97		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.52	0.5		0.68
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0.52	0.5		0.68
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	54.16	7.12		75.58
Property, plant and equipment at end of period	131.31	77.15	70.03	189.91

Disclosure of detailed information about property, plant and equipment [Table] ..(38)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	22.59			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			21.58	14.97
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			21.58	14.97
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.5		0.16	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0.5		0.16	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	22.09		21.42	14.97
Property, plant and equipment at end of period	114.33	92.24	58.6	37.18

Disclosure of detailed information about property, plant and equipment [Table] ..(39)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]	Other property, plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		58.22	79.5	
Acquisitions through business combinations, property, plant and equipment		0	343.03	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-56.24	-36.77	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-56.24	-36.77	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.93	1.75	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0.93	1.75	

Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		1.05	384.01	
Property, plant and equipment at end of period	22.21	385.06	384.01	0

Disclosure of detailed information about property, plant and equipment [Table] ..(40)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	58.22	79.5		
Acquisitions through business combinations, property, plant and equipment	0	343.03		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				56.24
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				56.24
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.14	1.89		0.21
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	1.14	1.89		0.21
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	57.08	420.64		56.03
Property, plant and equipment at end of period	477.72	420.64	0	92.66

Disclosure of detailed information about property, plant and equipment [Table] ..(41)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others			Electrical Installation and Lab Equipments	Electrical Installation and Lab Equipments
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			58.22	79.5
Acquisitions through business combinations, property, plant and equipment			0	343.03
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	36.77		-56.24	-36.77
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	36.77		-56.24	-36.77
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.14		0.93	1.75
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0.14		0.93	1.75
Decrease through classified as held for sale, property, plant and equipment	0		0	0

Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	36.63		1.05	384.01
Property, plant and equipment at end of period	36.63	0	385.06	384.01

Disclosure of detailed information about property, plant and equipment [Table] ..(42)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Electrical Installation and Lab Equipments	Electrical Installation and Lab Equipments	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		58.22	79.5	
Acquisitions through business combinations, property, plant and equipment		0	343.03	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.14	1.89	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		1.14	1.89	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		57.08	420.64	
Property, plant and equipment at end of period	0	477.72	420.64	0

Disclosure of detailed information about property, plant and equipment [Table] ..(43)

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]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Nature of other property plant and equipment others	Electrical Installation and Lab Equipments	Electrical Installation and Lab Equipments	
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	56.24	36.77	
Depreciation recognised as part of cost of other assets	0	0	
Total Depreciation property plant and equipment	56.24	36.77	
Impairment loss recognised in profit or loss, property, plant and equipment	0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]			
Increase (decrease) through transfers, property, plant and equipment	0	0	
Increase (decrease) through other changes, property, plant and equipment	0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0	
Disposals and retirements, property, plant and equipment [Abstract]			
Disposals, property, plant and equipment	0.21	0.14	
Retirements, property, plant and equipment	0	0	
Total disposals and retirements, property, plant and equipment	0.21	0.14	
Decrease through classified as held for sale, property, plant and equipment	0	0	
Decrease through loss of control of subsidiary, property, plant and equipment	0	0	
Total increase (decrease) in property, plant and equipment	56.03	36.63	
Property, plant and equipment at end of period	92.66	36.63	0

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

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment	Textual information (66) [See below]	Textual information (67) [See below]	Textual information (68) [See below]	Textual information (69) [See below]
Depreciation method, property, plant and equipment	Textual information (70) [See below]	Textual information (71) [See below]	Textual information (72) [See below]	Textual information (73) [See below]
Useful lives or depreciation rates, property, plant and equipment	Textual information (74) [See below]	Textual information (75) [See below]	Textual information (76) [See below]	Textual information (77) [See below]
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

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

Classes of property, plant and equipment [Axis]	Office building [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment	Textual information (78) [See below]	Textual information (79) [See below]	Textual information (80) [See below]	Textual information (81) [See below]
Depreciation method, property, plant and equipment	Textual information (82) [See below]	Textual information (83) [See below]	Textual information (84) [See below]	Textual information (85) [See below]
Useful lives or depreciation rates, property, plant and equipment	Textual information (86) [See below]	Textual information (87) [See below]	Textual information (88) [See below]	Textual information (89) [See below]
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]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment	Textual information (90) [See below]	Textual information (91) [See below]	Textual information (92) [See below]	Textual information (93) [See below]
Depreciation method, property, plant and equipment	Textual information (94) [See below]	Textual information (95) [See below]	Textual information (96) [See below]	Textual information (97) [See below]
Useful lives or depreciation rates, property, plant and equipment	Textual information (98) [See below]	Textual information (99) [See below]	Textual information (100) [See below]	Textual information (101) [See below]
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 assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment	Textual information (102) [See below]	Textual information (103) [See below]	Textual information (104) [See below]	Textual information (105) [See below]
Depreciation method, property, plant and equipment	Textual information (106) [See below]	Textual information (107) [See below]	Textual information (108) [See below]	Textual information (109) [See below]
Useful lives or depreciation rates, property, plant and equipment	Textual information (110) [See below]	Textual information (111) [See below]	Textual information (112) [See below]	Textual information (113) [See below]
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]	Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Measurement bases, property, plant and equipment	Leasehold improvements are depreciated on straight line basis over the period of lease or useful life whichever is lower.	Leasehold improvements are depreciated on straight line basis over the period of lease or useful life whichever is lower.
Depreciation method, property, plant and equipment	Leasehold improvements are depreciated on straight line basis over the period of lease or useful life whichever is lower.	Leasehold improvements are depreciated on straight line basis over the period of lease or useful life whichever is lower.
Useful lives or depreciation rates, property, plant and equipment	Leasehold improvements are depreciated on straight line basis over the period of lease or useful life whichever is lower.	Leasehold improvements are depreciated on straight line basis over the period of lease or useful life whichever is lower.
Whether property, plant and equipment are stated at revalued amount	No	No

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]	Textual information (114) [See below]	Textual information (115) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]		

Textual information (66)

Measurement bases, property, plant and equipment

i) Right-of-use assets The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the period of the lease term and the estimated useful lives of the assets, whichever is shorter, as follows: Building - up to 10 years If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

Textual information (67)

Measurement bases, property, plant and equipment

i) Right-of-use assets The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the period of the lease term and the estimated useful lives of the assets, whichever is shorter, as follows: Building - up to 10 years If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

Textual information (68)

Measurement bases, property, plant and equipment

Property, Plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criterias are met. 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 criterias are satisfied. All other repair and maintenance costs are recognised in 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 criterias for a provision are met.

Textual information (69)

Measurement bases, property, plant and equipment

Property, Plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criterias are met. 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 criterias are satisfied. All other repair and maintenance costs are recognised in 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 criterias for a provision are met.

Textual information (70)

Depreciation method, property, plant and equipment

i) Right-of-use assets The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the period of the lease term and the estimated useful lives of the assets, whichever is shorter, as follows: Building - up to 10 years If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

Textual information (71)

Depreciation method, property, plant and equipment

i) Right-of-use assets The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the period of the lease term and the estimated useful lives of the assets, whichever is shorter, as follows: Building - up to 10 years If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

Textual information (72)

Depreciation method, property, plant and equipment

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

Textual information (73)

Depreciation method, property, plant and equipment

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

Textual information (74)

Useful lives or depreciation rates, property, plant and equipment

i) Right-of-use assets The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the period of the lease term and the estimated useful lives of the assets, whichever is shorter, as follows: Building - up to 10 years If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

Textual information (75)

Useful lives or depreciation rates, property, plant and equipment

i) Right-of-use assets The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the period of the lease term and the estimated useful lives of the assets, whichever is shorter, as follows: Building - up to 10 years If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

Textual information (76)

Useful lives or depreciation rates, property, plant and equipment

Depreciation is calculated by the group over the estimated useful lives of the assets as follows: Assets Useful lives (in years) prescribed in Schedule II of the companies Act 2013 Plant & machinery 5 to 15 Office equipment 5 Computers 3 Furniture & fixtures 10 Vehicles 8 Building 5 to 60 Lab equipment 10 Electrical installation 10

Textual information (77)

Useful lives or depreciation rates, property, plant and equipment

Depreciation is calculated by the group over the estimated useful lives of the assets as follows: Assets Useful lives (in years) prescribed in Schedule II of the companies Act 2013 Plant & machinery 5 to 15 Office equipment 5 Computers 3 Furniture & fixtures 10 Vehicles 8 Building 5 to 60 Lab equipment 10 Electrical installation 10

Textual information (78)

Measurement bases, property, plant and equipment

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the period of the lease term and the estimated useful lives of the assets, whichever is shorter, as follows: Building - up to 10 years If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

Textual information (79)

Measurement bases, property, plant and equipment

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the period of the lease term and the estimated useful lives of the assets, whichever is shorter, as follows: Building - up to 10 years If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

Textual information (80)

Measurement bases, property, plant and equipment

Property, Plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criterias are met. 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 criterias are satisfied. All other repair and maintenance costs are recognised in 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 criterias for a provision are met.

Textual information (81)

Measurement bases, property, plant and equipment

Property, Plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criterias are met. 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 criterias are satisfied. All other repair and maintenance costs are recognised in 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 criterias for a provision are met.

Textual information (82)

Depreciation method, property, plant and equipment

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

Textual information (83)

Depreciation method, property, plant and equipment

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

Textual information (84)

Depreciation method, property, plant and equipment

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

Textual information (85)

Depreciation method, property, plant and equipment

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

Textual information (86)

Useful lives or depreciation rates, property, plant and equipment

Depreciation is calculated by the group over the estimated useful lives of the assets as follows: Assets Useful lives (in years) prescribed in Schedule II of the companies Act 2013 Plant & machinery 5 to 15 Office equipment 5 Computers 3 Furniture & fixtures 10 Vehicles 8 Building 5 to 60 Lab equipment 10 Electrical installation 10

Textual information (87)

Useful lives or depreciation rates, property, plant and equipment

Depreciation is calculated by the group over the estimated useful lives of the assets as follows: Assets Useful lives (in years) prescribed in Schedule II of the companies Act 2013 Plant & machinery 5 to 15 Office equipment 5 Computers 3 Furniture & fixtures 10 Vehicles 8 Building 5 to 60 Lab equipment 10 Electrical installation 10

Textual information (88)

Useful lives or depreciation rates, property, plant and equipment

Depreciation is calculated by the group over the estimated useful lives of the assets as follows: Assets Useful lives (in years) prescribed in Schedule II of the companies Act 2013 Plant & machinery 5 to 15 Office equipment 5 Computers 3 Furniture & fixtures 10 Vehicles 8 Building 5 to 60 Lab equipment 10 Electrical installation 10

Textual information (89)

Useful lives or depreciation rates, property, plant and equipment

Depreciation is calculated by the group over the estimated useful lives of the assets as follows: Assets Useful lives (in years) prescribed in Schedule II of the companies Act 2013 Plant & machinery 5 to 15 Office equipment 5 Computers 3 Furniture & fixtures 10 Vehicles 8 Building 5 to 60 Lab equipment 10 Electrical installation 10

Textual information (90)

Measurement bases, property, plant and equipment

Property, Plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criterias are met. 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 criterias are satisfied. All other repair and maintenance costs are recognised in 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 criterias for a provision are met.

Textual information (91)

Measurement bases, property, plant and equipment

Property, Plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criterias are met. 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 criterias are satisfied. All other repair and maintenance costs are recognised in 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 criterias for a provision are met.

Textual information (92)

Measurement bases, property, plant and equipment

Property, Plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criterias are met. 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 criterias are satisfied. All other repair and maintenance costs are recognised in 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 criterias for a provision are met.

Textual information (93)

Measurement bases, property, plant and equipment

Property, Plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criterias are met. 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 criterias are satisfied. All other repair and maintenance costs are recognised in 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 criterias for a provision are met.

Textual information (94)

Depreciation method, property, plant and equipment

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

Textual information (95)

Depreciation method, property, plant and equipment

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

Textual information (96)

Depreciation method, property, plant and equipment

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

Textual information (97)

Depreciation method, property, plant and equipment

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

Textual information (98)

Useful lives or depreciation rates, property, plant and equipment

Depreciation is calculated by the group over the estimated useful lives of the assets as follows: Assets Useful lives (in years) prescribed in Schedule II of the companies Act 2013 Plant & machinery 5 to 15 Office equipment 5 Computers 3 Furniture & fixtures 10 Vehicles 8 Building 5 to 60 Lab equipment 10 Electrical installation 10

Textual information (99)

Useful lives or depreciation rates, property, plant and equipment

Depreciation is calculated by the group over the estimated useful lives of the assets as follows: Assets Useful lives (in years) prescribed in Schedule II of the companies Act 2013 Plant & machinery 5 to 15 Office equipment 5 Computers 3 Furniture & fixtures 10 Vehicles 8 Building 5 to 60 Lab equipment 10 Electrical installation 10

Textual information (100)

Useful lives or depreciation rates, property, plant and equipment

Depreciation is calculated by the group over the estimated useful lives of the assets as follows: Assets Useful lives (in years) prescribed in Schedule II of the companies Act 2013 Plant & machinery 5 to 15 Office equipment 5 Computers 3 Furniture & fixtures 10 Vehicles 8 Building 5 to 60 Lab equipment 10 Electrical installation 10

Textual information (101)

Useful lives or depreciation rates, property, plant and equipment

Depreciation is calculated by the group over the estimated useful lives of the assets as follows: Assets Useful lives (in years) prescribed in Schedule II of the companies Act 2013 Plant & machinery 5 to 15 Office equipment 5 Computers 3 Furniture & fixtures 10 Vehicles 8 Building 5 to 60 Lab equipment 10 Electrical installation 10

Textual information (102)

Measurement bases, property, plant and equipment

Property, Plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criterias are met. 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 criterias are satisfied. All other repair and maintenance costs are recognised in 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 criterias for a provision are met.

Textual information (103)

Measurement bases, property, plant and equipment

Property, Plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criterias are met. 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 criterias are satisfied. All other repair and maintenance costs are recognised in 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 criterias for a provision are met.

Textual information (104)

Measurement bases, property, plant and equipment

Property, Plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criterias are met. 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 criterias are satisfied. All other repair and maintenance costs are recognised in 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 criterias for a provision are met.

Textual information (105)

Measurement bases, property, plant and equipment

Property, Plant, and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criterias are met. 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 criterias are satisfied. All other repair and maintenance costs are recognised in 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 criterias for a provision are met.

Textual information (106)

Depreciation method, property, plant and equipment

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

Textual information (107)

Depreciation method, property, plant and equipment

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

Textual information (108)

Depreciation method, property, plant and equipment

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

Textual information (109)

Depreciation method, property, plant and equipment

Depreciation is consistency charged on written down value method for the assets by the holding company and as per the straight-line method by the subsidiary company which reflects the pattern of consumption of those future economic benefits in separate financial statements of the respective companies.

Textual information (110)

Useful lives or depreciation rates, property, plant and equipment

Depreciation is calculated by the group over the estimated useful lives of the assets as follows: Assets Useful lives (in years) prescribed in Schedule II of the companies Act 2013 Plant & machinery 5 to 15 Office equipment 5 Computers 3 Furniture & fixtures 10 Vehicles 8 Building 5 to 60 Lab equipment 10 Electrical installation 10

Textual information (111)

Useful lives or depreciation rates, property, plant and equipment

Depreciation is calculated by the group over the estimated useful lives of the assets as follows: Assets Useful lives (in years) prescribed in Schedule II of the companies Act 2013 Plant & machinery 5 to 15 Office equipment 5 Computers 3 Furniture & fixtures 10 Vehicles 8 Building 5 to 60 Lab equipment 10 Electrical installation 10

Textual information (112)

Useful lives or depreciation rates, property, plant and equipment

Depreciation is calculated by the group over the estimated useful lives of the assets as follows: Assets Useful lives (in years) prescribed in Schedule II of the companies Act 2013 Plant & machinery 5 to 15 Office equipment 5 Computers 3 Furniture & fixtures 10 Vehicles 8 Building 5 to 60 Lab equipment 10 Electrical installation 10

Textual information (113)

Useful lives or depreciation rates, property, plant and equipment

Depreciation is calculated by the group over the estimated useful lives of the assets as follows: Assets Useful lives (in years) prescribed in Schedule II of the companies Act 2013 Plant & machinery 5 to 15 Office equipment 5 Computers 3 Furniture & fixtures 10 Vehicles 8 Building 5 to 60 Lab equipment 10 Electrical installation 10

Textual information (114)

Disclosure of property, plant and equipment [Text Block]

3.1	Property, plant and equipment						
	Particulars	Freehold land	Building	Leasehold improvements	Office equipment	Plant and machinery	Elec Insta
	At April 01, 2021	-	-	92.25	14.25	381.79	-
	Additions on account of acquisition of subsidiary (refer note 41 (b))	39.71	157.28	-	4.91	43.80	22.03
	Other additions	-	116.39	22.59	7.71	70.40	-
	Disposals	-	-	0.50	0.33	5.75	-
	At March 31, 2022	39.71	273.67	114.33	26.55	490.24	22.03
	Additions	-	79.06	76.26	40.43	296.12	2.21
	Disposals	-	-	0.68	1.39	9.87	-
	At March 31, 2023	39.71	352.73	189.91	65.59	776.49	24.24
	Accumulated Depreciation	Freehold land	Building	Leasehold improvements	Office equipment	Plant and machinery	Elec Insta
	At April 01, 2021	-	-	22.21	7.26	122.57	-
	Charge for the year	-	10.43	14.97	4.86	54.33	4.28
	On disposals	-	-	-	0.02	1.15	-
	At March 31, 2022	-	10.43	37.18	12.10	175.75	4.28
	Charge for the year	-	25.98	21.58	7.75	74.88	4.80
	On disposals	-	-	0.16	0.59	4.85	-
	At March 31, 2023	-	36.41	58.60	19.25	245.78	9.08
	Net block						
	At March 31, 2022	39.71	263.24	77.15	14.45	314.48	17.75

	At March 31, 2023	39.71	316.32	131.31	46.34	530.71	15.15
	Notes:						
	(i) The group has elected to continue with the carrying values as at April 01, 2019 i.e., date of transition to Ind AS under previous GAAP for all the items of Property, plant and equipment as its deemed cost.						
	(ii) Subsequent to the year end, the members of the holding company in their meeting held on July 18, 2023 approved purchase of Biopharma division from the subsidiary company Bioneeds India Private Limited.						
	(iii) Subsequent to the year end, the members of the holding company in their meeting held on July 18, 2023 approved purchase of biosimilar and biopharmaceutical business division from the Joint Venture company Ingenuity Biosciences Private Limited.						

3.2	Capital work-in-progress and Intangible assets under development					
	Particulars	Capital work-in-progress	Intangible assets under development	Total		
	At April 01, 2021	4.59	6.74	11.33		
	Additions on account of					

	acquisition of subsidiary (refer note 41 (b))	162.73	-	162.73		
	Other additions	224.33	6.98	231.31		
	Capitalization	201.47	-	201.47		
	At March 31, 2022	190.18	13.72	203.90		
	Additions	540.02	29.76	569.78		
	Capitalization	543.25	2.19	545.44		
	Deletion	-	1.54	1.54		
	At March 31, 2023	186.95	39.75	226.70		
	CWIP ageing Schedule as at March 31, 2022					
	CWIP	Amount in CWIP for a period of	Total			
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
	Project in progress	170.32	10.48	6.82	2.56	190.18
	Project completion schedule for overdue projects as at March 31, 2022 (refer note ii below)					
	CWIP	To be completed in				
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
	Project in progress	77.47	-	-	-	
	CWIP ageing Schedule as at March 31, 2023					
	CWIP	Amount in CWIP for a period of	Total			
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
	Project in progress	151.55	35.40	-	-	186.95
	Note:					

(i) Capital work-in-progress as at March 31, 2023 of Rs. 186.95 million (March 31, 2022: Rs. 190.18 million) comprises expenditure for the property, plant and equipment which are under development and not yet put for use. There are no projects overdue in terms of timelines and budget as at March 31, 2023.

(ii) The project in Bioneeds India Private Limited (Subsidiary Company) includes : a) construction of Building at Devarahosahalli location which was started in January, 2020 and was planned to be completed by June, 2021. The building is being self-constructed by the Company. There was delay in completion of this project on account of delay in supplies of material and labour on account of COVID-19 from March 2020 and further due to changes in the designs as per internal requirements. The said project is completed and capitalised during the year ended March 31, 2023.

	Intangible assets under development (IAUD) ageing Schedule as at March 31, 2022					
	Intangible assets under development	Amount in IAUD for a period of	Total			
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
	Project in progress	6.98	1.66	1.82	3.26	13.72
	Intangible assets					

	under development (IAUD) ageing Schedule as at March 31, 2023					
	Intangible assets under development	Amount in IAUD for a period of	Total			
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
	Project in progress	27.57	5.45	1.66	5.08	39.75
	Project completion schedule for overdue projects as at March 31, 2023					
	Intangible assets under development	To be completed in				
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
	Project in progress (refer note below)	15.27	-	-	-	
	Notes:					
	(i) Intangible assets under development as at March 31, 2023 is Rs. 39.75 million (March 31, 2022: Rs. 13.72 million) comprise expenditure for the development of software not yet put to use.					
	(ii) The project of development of cronos software was started in March 2017 and was planned to be completed by May 2018. The said software is a customized software which is being developed by the third party vendor. There has been delay in this project on account of customization requirement of the Company, resignation of employee who was handling the said project from the Holding Company's side. The delay was also on account of COVID-19 from					

			March 2020 onwards. The project is now on	

	track and has been capitalized in June 2023.					
3.3	Right of use assets (refer note 35)					
	Particulars	Land	Office Premises	Total		
	At April 01, 2021	-	478.07	478.07		
	Additions on account of acquisition of subsidiary (refer note 41 (b))	81.75	41.68	123.43		
	Other additions	-	3.05	3.05		
	Deletion / termination	-	2.06	2.06		
	At March 31, 2022	81.75	520.74	602.49		
	Additions	80.14	199.36	279.50		
	Deletion / termination	-	72.76	72.76		
	At March 31, 2023	161.89	647.33	809.23		
	Accumulated Depreciation					
	At April 01, 2021	-	114.98	114.98		
	Charge for the year	5.73	73.84	79.57		
	On deletion / termination	-	0.55	0.55		
	At March 31, 2022	5.73	188.27	194.00		
	Charge for the year	15.24	96.01	111.25		
	On deletion / termination	-	16.84	16.84		
	At March 31, 2023	20.96	267.43	288.41		
	Net block					
	At March 31, 2022	76.02	332.47	408.49		

	At March 31, 2023	140.93	379.90	520.82		
3.4	Other intangible assets					
	Particulars	Computer software	Customer relationship	Total		
	At April 01, 2021	12.06	-	12.06		
	Additions on account of acquisition of subsidiary (refer note 41 (b))	4.49	231.50	235.99		
	Other additions	9.45	-	9.45		
	At March 31, 2022	26.00	231.50	257.50		
	Additions	37.27	-	37.27		
	Disposals	3.34	-	3.34		
	At March 31, 2023	59.93	231.50	291.43		
	Accumulated Amortization					
	At April 01, 2021	7.60	-	7.60		
	Charge for the year	5.50	20.53	26.03		
	At March 31, 2022	13.10	20.53	33.63		
	Charge for the year	11.65	28.94	40.59		
	On disposals	3.16	-	3.16		
	At March 31, 2023	21.59	49.47	71.06		
	Net block					
	At March 31, 2022	12.90	210.97	223.87		
	At March 31, 2023	38.34	182.03	220.37		
	The Group has					

	elected to continue with the carrying values as at April 01, 2019 i.e., date of transition to Ind AS under previous GAAP for all the items of other intangible assets as its deemed cost.

Textual information (115)

Disclosure of property, plant and equipment [Text Block]

	(All amounts in Indian rupees million, unless otherwise stated)							
3.1	Property, plant and equipment							
	Particulars	Freehold land	Building	Leasehold improvements	Office equipment	Plant and machinery	Electrical Installations	
	Deemed Cost							
	At April 01, 2020	-	-	97.86	11.68	351.84	-	
	Additions	-	-	6.78	2.45	17.55	-	
	Disposals	-	-	-	0.17	-	-	
	At March 31, 2021	-	-	104.64	13.96	369.39	-	
	Additions on account of acquisition of subsidiary (refer note 41 (b))	39.71	157.28	-	4.91	43.80	22.03	
	Additions	-	116.39	22.59	7.71	70.40	-	
	Disposals	-	-	0.50	0.33	5.75	-	
	At March 31, 2022	39.71	273.67	126.72	26.26	477.83	22.03	
	Accumulated Depreciation							
	At April 01, 2020	-	-	12.41	3.78	63.99	-	
	Charge for the year	-	-	12.04	3.58	56.35	-	
	On disposals	-	-	-	0.11	-	-	
	At March 31, 2021	-	-	24.45	7.25	120.34	-	

	Charge for the year	-	10.43	14.97	4.86	54.33	4.28
	On disposals	-	-	-	0.02	1.15	-
	At March 31, 2022	-	10.43	39.42	12.09	173.52	4.28
	Net block						
	At March 31, 2021	-	-	80.19	6.71	249.05	-
	At March 31, 2022	39.71	263.24	87.31	14.16	304.32	17.75
	The Holding Company has elected to continue with the carrying values as at April 01, 2019 i.e., date of transition to Ind AS under previous GAAP for all the items of Property, plant and equipment as its deemed cost.						

3.3	Right of use assets (refer note 35)			
	Particulars	Land	Office Premises	Total
	Deemed Cost			
	At April 01, 2020	-	397.23	397.23
	Additions	-	80.84	80.84
	At March 31, 2021	-	478.07	478.07

	Additions on account of acquisition of subsidiary (refer note 41 (b))	81.75	41.68	123.43
	Additions	-	3.05	3.05
	Deletion / termination	-	2.06	2.06
	At March 31, 2022	81.75	520.74	602.49
	Accumulated Depreciation			
	At April 01, 2020	-	56.46	56.46
	Charge for the year	-	58.52	58.52
	At March 31, 2021	-	114.98	114.98
	Charges for the year	5.73	73.84	79.57
	On deletion / termination	-	0.55	0.55
	At March 31, 2022	5.73	188.27	194.00
	Net block			
	At March 31, 2021	-	363.09	363.09
	At March 31, 2022	76.02	332.47	408.49

[612100] Notes - Impairment of assets

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	0	0
Useful lives or depreciation rates, investment property, cost model	N.A.	N.A.

[400800] Notes - Goodwill

Disclosure of reconciliation of changes in goodwill [Table] ..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill	0	1,080.58		0
Total increase (decrease) in goodwill	0	1,080.58		0
Goodwill at end of period	1,080.58	1,080.58	0	1,080.58

Disclosure of reconciliation of changes in goodwill [Table] ..(2)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Changes in goodwill [Abstract]		
Acquisitions through business combinations, goodwill	1,080.58	
Total increase (decrease) in goodwill	1,080.58	
Goodwill at end of period	1,080.58	0

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of goodwill [TextBlock]	Textual information (116) [See below]	Textual information (117) [See below]	
Disclosure of reconciliation of changes in goodwill [Abstract]			
Changes in goodwill [Abstract]			
Acquisitions through business combinations, goodwill	0	1,080.58	
Total increase (decrease) in goodwill	0	1,080.58	
Goodwill at end of period	1,080.58	1,080.58	0

Textual information (116)

Disclosure of goodwill [Text Block]

41 (b)	Acquisition of Bioneeds India Private Limited	
	The members of the Holding Company at its meeting held on May 25, 2021 has approved acquisition of additional 20.10% stake in Bioneeds India Private Limited ("Bioneeds") for total cash consideration of Rs. 620.00 million which has been paid on July 16, 2021. This consideration also includes fair value of call options pursuant to the transaction as mentioned in note 6 below. The Holding Company has entered into investment agreement with Bioneeds and its shareholders on July 07, 2021 for effecting the same. On July 16, 2021, the Holding Company completed this acquisition and appointed majority of its nominee directors on the board, thereby making Bioneeds its subsidiary. Accordingly, the additional acquisition of shares has been accounted under Ind AS 103 Business Combination.	
	The purchase price as on the date of acquisition has been allocated to the acquired assets and liabilities as follows:	
	Assets acquired and liabilities assumed	
	The fair value of the identifiable assets and liabilities of Bioneeds as at the date of acquisition were as follows:	
	Particulars	Amount
	Assets	
	Non current assets	
	Property, plant and equipment	643.17
	Capital work-in-progress	162.73
	Right of use assets	123.43
	Other intangible assets	4.49
	Customer relationship	231.50
	Other non-current financial assets	52.86
	Deferred tax assets (net)	17.33
	Income tax assets (net)	15.07
	Other non-current assets	67.52

	Current assets	
	Inventories	9.22
	Trade receivables	128.25
	Cash and cash equivalents	0.68
	Loans	41.92
	Other current financial assets	151.14
	Other current assets	47.81
	Liabilities	
	Borrowings	(738.20)
	Lease liabilities	(148.87)
	Provisions	(18.10)
	Trade Payable	(46.98)
	Other financial liabilities	(55.13)
	Other liabilities	(359.96)
	Deferred tax liabilities on fair value adjustments	(75.88)
	Income tax liabilities	(18.35)
	Net assets acquired	235.65
	Calculation of Goodwill	
	Particulars	Amount
	Purchase consideration for acquisition of 20.1% stake (A)	481.50
	Fair valuation of existing 30% stake (B) (refer note 3 below)	718.66
	Total consideration (C = A + B)	1,200.16
	Less: Fair value of net assets acquired	(235.65)
	Add: Share of non controlling interest (refer note 2 below)	116.07

	Goodwill (refer note 1 below)	1,080.58
	Purchase consideration:	
	Particulars	Amount
	Consideration paid in cash (Including for fair value of call options)	(620.00)
	Contingent consideration liability	-
	Total	(620.00)
	Analysis of cash flows on acquisition:	
	Particulars	Amount
	Net cash acquired with the subsidiary	0.68
	Transaction costs of the acquisition	-
	Net cash flow on acquisition	0.68
	Notes:	
1	Goodwill is attributable to future growth of business out of synergies from this acquisition and assembled workforce. The goodwill is not deductible for income tax purposes. The Group has tested goodwill generated for impairment as per the requirements of Ind AS based on the assessment of recoverable value and value in use estimate. As per the said assessment, no such impairment is required.	
2	The non-controlling interest recognized at the acquisition date was measured at proportionate share of Bioneeds's fair value of net assets acquired.	
3	The Company fair valued its acquisition date stake of 30% as on July 16, 2021 as per the requirement of Ind AS and consequently, gain on fair valuation on step up acquisition of Rs. 341.17 million was recognized as exceptional item.	
4	From the date of acquisition, Bioneeds has contributed Rs. 640.95 million and Rs. 62.97 million towards revenue and profit before tax of the Group, respectively. Had the entity was acquired from April 01, 2021, it would have contributed Rs. 932.05 million and Rs. 104.90 million towards revenue and profit before tax of the group, respectively.	
	The Holding Company entered into investment agreement with Bioneeds India Private Limited ("Bioneeds") and its shareholders on July 07, 2021 for acquisition of additional 20.10% equity shareholding at Rs. 620.00 million from the promoter and existing shareholders of Bioneeds and also as per the said agreement the Holding Company has various call options to acquire	

5	remaining 49.90% equity shareholding from the promoter of Bioneeds. Subsequent to this, the Holding Company entered into addendum to said investment agreement on January 30, 2022 pursuant to which, the Holding Company has exercised share swap call option and has acquired additional 25.00% of total share capital of Bioneeds equivalent to 1,785,721 equity shares for which the consideration has been paid by allotment of 2,839,864 equity shares of the Holding Company. Additional investment of 25.00% acquisition in Bioneeds has been accounted at Rs 730.36 million based on the fair valuation report of the independent valuer. As at March 31, 2022, the Holding Company has cash acquisition call option available on the remaining 24.90% share capital of Bioneeds which has been fair valued at Rs 73.15 million based on the fair valuation report from the independent valuer and the resultant fair value gain of Rs. 3.90 million has been recognized in other income (refer note 23).	
6	Subsequent to year end, the Holding Company has entered into agreement dated May 23, 2022 to amend the terms of Investment Agreement and Addendum to Investment Agreement as per which (a) the Company may acquire additional 3.23% of total share capital of Bioneeds by way of primary investment for aggregated purchase consideration of Rs. 100.00 million. (b) the Holding Company may acquire 8.07% of total share capital of Bioneeds from the promoter by way of secondary investment for aggregated purchase consideration of Rs. 250.00 million. Further, as per the aforesaid agreement dated May 23, 2022, the Holding Company has an option to further acquire balance 16.03% shares on fully diluted basis for consideration at 11 times of the enterprise value or the EBITDA multiple of the Bioneeds reported under its last reported audited results for the relevant financial year. The said call option is available till 2 years from the date of execution of this amendment and accordingly the said shareholding will remain locked in for a period of 2 years.	

Textual information (117)

Disclosure of goodwill [Text Block]

	(All amounts in Indian rupees million, unless otherwise stated)	
41 (b)	Acquisition of Bioneeds India Private Limited	
	The members of the Holding Company at its meeting held on May 25, 2021 has approved acquisition of additional 20.10% stake in Bioneeds India Private Limited ("Bioneeds") for total cash consideration of Rs. 620.00 million which has been paid on July 16, 2021. This consideration also includes fair value of call options pursuant to the transaction as mentioned in note 6 below. The Holding Company has entered into investment agreement with Bioneeds and its shareholders on July 07, 2021 for effecting the same. On July 16, 2021, the Holding Company completed this acquisition and appointed majority of its nominee directors on the board, thereby making Bioneeds its subsidiary. Accordingly, the additional acquisition of shares has been accounted under Ind AS 103 Business Combination.	
	The purchase price as on the date of acquisition has been allocated to the acquired assets and liabilities as follows:	
	Assets acquired and liabilities assumed	
	The fair value of the identifiable assets and liabilities of Bioneeds as at the date of acquisition were as follows:	
	Particulars	Amount
	Assets	
	Non current assets	
	Property, plant and equipment	643.17
	Capital work-in-progress	162.73
	Right of use assets	123.43
	Other intangible assets	4.49
	Customer relationship	231.50
	Other non-current financial assets	52.86
	Deferred tax assets (net)	17.33
	Income tax assets (net)	15.07

	Other non-current assets	67.52
	Current assets	
	Inventories	9.22
	Trade receivables	128.25
	Cash and cash equivalents	0.68
	Loans	41.92
	Other current financial assets	151.14
	Other current assets	47.81
	Liabilities	
	Borrowings	(738.20)
	Lease liabilities	(148.87)
	Provisions	(18.10)
	Trade Payable	(46.98)
	Other financial liabilities	(55.13)
	Other liabilities	(359.96)
	Deferred tax liabilities on fair value adjustments	(75.88)
	Income tax liabilities	(18.35)
	Net assets acquired	235.65
	Calculation of Goodwill	
	Particulars	Amount
	Purchase consideration for acquisition of 20.1% stake (A)	481.50
	Fair valuation of existing 30% stake (B) (refer note 3 below)	718.66
	Total consideration (C = A + B)	1,200.16

	Less: Fair value of net assets acquired	(235.65)
	Add: Share of non controlling interest (refer note 2 below)	116.07
	Goodwill (refer note 1 below)	1,080.58
	Purchase consideration:	
	Particulars	Amount
	Consideration paid in cash (Including for fair value of call options)	(620.00)
	Contingent consideration liability	-
	Total	(620.00)
	Analysis of cash flows on acquisition:	
	Particulars	Amount
	Net cash acquired with the subsidiary	0.68
	Transaction costs of the acquisition	-
	Net cash flow on acquisition	0.68
	Notes:	
1	Goodwill is attributable to future growth of business out of synergies from this acquisition and assembled workforce. The goodwill is not deductible for income tax purposes. The Group has tested goodwill generated for impairment as per the requirements of Ind AS based on the assessment of recoverable value and value in use estimate. As per the said assessment, no such impairment is required.	
2	The non-controlling interest recognized at the acquisition date was measured at proportionate share of Bioneeds's fair value of net assets acquired.	
3	The Company fair valued its acquisition date stake of 30% as on July 16, 2021 as per the requirement of Ind AS and consequently, gain on fair valuation on step up acquisition of Rs. 341.17 million was recognized as exceptional item.	
4	From the date of acquisition, Bioneeds has contributed Rs. 640.95 million and Rs. 62.97 million towards revenue and profit before tax of the Group, respectively. Had the entity was acquired from April 01, 2021, it would have contributed Rs. 932.05 million and Rs. 104.90 million towards revenue and profit before tax of the group, respectively.	

5	The Holding Company entered into investment agreement with Bioneeds India Private Limited ("Bioneeds") and its shareholders on July 07, 2021 for acquisition of additional 20.10% equity shareholding at Rs. 620.00 million from the promoter and existing shareholders of Bioneeds and also as per the said agreement the Holding Company has various call options to acquire remaining 49.90% equity shareholding from the promoter of Bioneeds. Subsequent to this, the Holding Company entered into addendum to said investment agreement on January 30, 2022 pursuant to which, the Holding Company has exercised share swap call option and has acquired additional 25.00% of total share capital of Bioneeds equivalent to 1,785,721 equity shares for which the consideration has been paid by allotment of 2,839,864 equity shares of the Holding Company. Additional investment of 25.00% acquisition in Bioneeds has been accounted at Rs 730.36 million based on the fair valuation report of the independent valuer. As at March 31, 2022, the Holding Company has cash acquisition call option available on the remaining 24.90% share capital of Bioneeds which has been fair valued at Rs 73.15 million based on the fair valuation report from the independent valuer and the resultant fair value gain of Rs. 3.90 million has been recognized in other income (refer note 23).	
6	Subsequent to year end, the Holding Company has entered into agreement dated May 23, 2022 to amend the terms of Investment Agreement and Addendum to Investment Agreement as per which (a) the Company may acquire additional 3.23% of total share capital of Bioneeds by way of primary investment for aggregated purchase consideration of Rs. 100.00 million. (b) the Holding Company may acquire 8.07% of total share capital of Bioneeds from the promoter by way of secondary investment for aggregated purchase consideration of Rs. 250.00 million. Further, as per the aforesaid agreement dated May 23, 2022, the Holding Company has an option to further acquire balance 16.03% shares on fully diluted basis for consideration at 11 times of the enterprise value or the EBITDA multiple of the Bioneeds reported under its last reported audited results for the relevant financial year. The said call option is available till 2 years from the date of execution of this amendment and accordingly the said shareholding will remain locked in for a period of 2 years.	

[400900] Notes - Other intangible assets

Disclosure of additional information about other intangible assets [Table] ..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets is included	Computer Software and Customer relationship	Computer Software and Customer relationship	Computer Software	Computer Software
Amortisation method, other intangible assets	Textual information (118) [See below]	Textual information (119) [See below]	Textual information (120) [See below]	Textual information (121) [See below]
Useful lives or amortisation rates, other intangible assets	3 years for Computer Software and 8 Years for Customer Relationship	3 years for Computer Software and 8 Years for Customer Relationship	3 years	3 years
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table] ..(2)

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

Classes of other intangible assets [Axis]	Computer software [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets is included	Computer Software	Computer Software
Amortisation method, other intangible assets	Textual information (122) [See below]	Textual information (123) [See below]
Useful lives or amortisation rates, other intangible assets	3 years	3 years
Whether other intangible assets are stated at revalued amount	No	No

Disclosure of detailed information about other intangible assets [Table] ..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	37.27	9.45		37.27
Acquisitions through business combinations	0	235.99		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-40.59	-26.03		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0.18	0		3.34
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0.18	0		3.34
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-3.5	219.41		33.93
Other intangible assets at end of period	220.37	223.87	4.46	291.43

Disclosure of detailed information about other intangible assets [Table] ..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	9.45			
Acquisitions through business combinations	235.99			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			40.59	26.03
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		3.16	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		3.16	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	245.44		37.43	26.03
Other intangible assets at end of period	257.5	12.06	71.06	33.63

Disclosure of detailed information about other intangible assets [Table] ..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		37.27	9.45	
Acquisitions through business combinations		0	235.99	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-40.59	-26.03	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0.18	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0.18	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-3.5	219.41	
Other intangible assets at end of period	7.6	220.37	223.87	4.46

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]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	37.27	9.45		
Acquisitions through business combinations	0	235.99		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				40.59
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	3.34	0		3.16
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	3.34	0		3.16
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	33.93	245.44		37.43
Other intangible assets at end of period	291.43	257.5	12.06	71.06

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]	Company other intangible assets [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			37.27	9.45
Acquisitions through business combinations			0	4.49
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	26.03		-11.65	-5.5
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0.18	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0.18	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	26.03		25.44	8.44
Other intangible assets at end of period	33.63	7.6	38.34	12.9

Disclosure of detailed information about other intangible assets [Table] ..(6)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		37.27	9.45	
Acquisitions through business combinations		0	4.49	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		3.34	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		3.34	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		33.93	13.94	
Other intangible assets at end of period	4.46	59.93	26	12.06

Disclosure of detailed information about other intangible assets [Table] ..(7)

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

Classes of other intangible assets [Axis]	Computer software [Member]			Other intangible assets [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Intangible assets other than internally generated [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	11.65	5.5		-28.94
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	3.16	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	3.16	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	8.49	5.5		-28.94
Other intangible assets at end of period	21.59	13.1	7.6	182.03

Disclosure of detailed information about other intangible assets [Table] ..(8)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Acquisitions through business combinations	231.5		0	231.5
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-20.53			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	210.97		0	231.5
Other intangible assets at end of period	210.97	0	231.5	231.5

Disclosure of detailed information about other intangible assets [Table] ..(9)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		28.94	20.53	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		28.94	20.53	
Other intangible assets at end of period	0	49.47	20.53	0

Disclosure of detailed information about other intangible assets [Table] ..(10)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Customer Relationship	Customer Relationship		Customer Relationship
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Acquisitions through business combinations	0	231.5		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-28.94	-20.53		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-28.94	210.97		0
Other intangible assets at end of period	182.03	210.97	0	231.5

Disclosure of detailed information about other intangible assets [Table] ..(11)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Customer Relationship		Customer Relationship	Customer Relationship
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	231.5			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			28.94	20.53
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	231.5		28.94	20.53
Other intangible assets at end of period	231.5	0	49.47	20.53

Disclosure of detailed information about other intangible assets [Table] ..(12)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]
Sub classes of other intangible assets [Axis]	**Intangible assets other than internally generated [Member]**
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	**Accumulated amortization and impairment [Member]**
	31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]	
Disclosure of detailed information about other intangible assets [Line items]	
Reconciliation of changes in other intangible assets [Abstract]	
Other intangible assets at end of period	0

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other intangible assets [TextBlock]	Textual information (124) [See below]	Textual information (125) [See below]
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

Textual information (118)

Amortisation method, other intangible assets

Intangible assets 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 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. The amortisation expense on intangible assets is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset. Intangible assets Useful lives Amortisation method used Internally generated or acquired Customer Relationship 8 years Straight line method Acquired

Textual information (119)

Amortisation method, other intangible assets

Intangible assets 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 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. The amortisation expense on intangible assets is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset. Intangible assets Useful lives Amortisation method used Internally generated or acquired Customer Relationship 8 years Straight line method Acquired

Textual information (120)

Amortisation method, other intangible assets

Intangible assets 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 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. The amortisation expense on intangible assets is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Textual information (121)

Amortisation method, other intangible assets

Intangible assets 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 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. The amortisation expense on intangible assets is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Textual information (122)

Amortisation method, other intangible assets

Intangible assets 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 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. The amortisation expense on intangible assets is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Textual information (123)

Amortisation method, other intangible assets

Intangible assets 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 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. The amortisation expense on intangible assets is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Textual information (124)

Disclosure of other intangible assets [Text Block]

3.4	Other intangible assets					
	Particulars	Computer software	Customer relationship	Total		
	At April 01, 2021	12.06	-	12.06		
	Additions on account of acquisition of subsidiary (refer note 41 (b))	4.49	231.50	235.99		
	Other additions	9.45	-	9.45		
	At March 31, 2022	26.00	231.50	257.50		
	Additions	37.27	-	37.27		
	Disposals	3.34	-	3.34		
	At March 31, 2023	59.93	231.50	291.43		
	Accumulated Amortization					
	At April 01, 2021	7.60	-	7.60		
	Charge for the year	5.50	20.53	26.03		
	At March 31, 2022	13.10	20.53	33.63		
	Charge for the year	11.65	28.94	40.59		
	On disposals	3.16	-	3.16		
	At March 31, 2023	21.59	49.47	71.06		
	Net block					
	At March 31, 2022	12.90	210.97	223.87		
	At March 31, 2023	38.34	182.03	220.37		
	The Group has elected to continue with the carrying values as at April 01, 2019 i.e., date of transition to Ind AS under previous GAAP for all the items of other intangible assets as its deemed cost.					

Textual information (125)

Disclosure of other intangible assets [Text Block]

3.4	Other intangible assets					
	Particulars	Computer software	Customer relationship	Total		
	Deemed Cost					
	At April 01, 2020	10.81	-	10.81		
	Additions	1.25	-	1.25		
	At March 31, 2021	12.06	-	12.06		
	Additions on account of acquisition of subsidiary (refer note 41 (b))	4.49	231.50	235.99		
	Additions	9.45	-	9.45		
	At March 31, 2022	26.00	231.50	257.50		
	Amortization					
	At April 01, 2020	4.11	-	4.11		
	Charge for the year	3.49	-	3.49		
	At March 31, 2021	7.60	-	7.60		
	Charges for the year	5.50	20.53	26.03		
	At March 31, 2022	13.10	20.53	33.63		
	Net block					

	At March 31, 2021	4.46	-	4.46
	At March 31, 2022	12.90	210.97	223.87
	The Holding Company has elected to continue with the carrying values as at April 01, 2019 i.e., date of transition to Ind AS under previous GAAP for all the items of other intangible assets as its deemed cost.			

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	N.A.	N.A.
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	N.A.	N.A.

[611100] Notes - Financial instruments

Disclosure of financial assets [Table] ..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,051.24	981.43	1,051.24	981.43
Financial assets, at fair value	1,051.24	981.43	1,051.24	981.43
Description of other financial assets at amortised cost class	Other Financial assets (at amortized cost) includes Cash and cash equivalents, Other bank balance, Other financial assets (current) and Other financial assets (non-current)	Other Financial assets (at amortized cost) includes Cash and cash equivalents, Other bank balance, Other financial assets (current) and Other financial assets (non-current)	NA	NA
Description of other financial assets at fair value class	At amortized cost	At amortized cost	At amortized cost	At amortized cost

Disclosure of financial assets [Table] ..(2)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]		Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,448.71	1,185.05	1,448.71	1,185.05
Financial assets, at fair value	1,448.71	1,185.05	1,448.71	1,185.05
Description of other financial assets at amortised cost class	Other Financial assets (at amortized cost) includes Cash and cash equivalents, Other bank balance, Other financial assets (current) and Other financial assets (non-current)	Other Financial assets (at amortized cost) includes Cash and cash equivalents, Other bank balance, Other financial assets (current) and Other financial assets (non-current)	Other Financial assets (at amortized cost) includes Cash and cash equivalents, Other bank balance, Other financial assets (current) and Other financial assets (non-current)	Other Financial assets (at amortized cost) includes Cash and cash equivalents, Other bank balance, Other financial assets (current) and Other financial assets (non-current)
Description of other financial assets at fair value class	At amortized cost	At amortized cost	At amortized cost	At amortized cost

Disclosure of financial assets [Table] ..(3)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Trading securities [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	587.75	957.13	546.87	883.98
Financial assets, at fair value	587.75	957.13	546.87	883.98
Description of other financial assets at amortised cost class	NA	NA	NA	NA
Description of other financial assets at fair value class	Asset at Fair Value through Profit & Loss	Asset at Fair Value through Profit & Loss	Asset at Fair Value through Profit & Loss	Asset at Fair Value through Profit & Loss

Disclosure of financial assets [Table] ..(4)

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

Classes of financial assets [Axis]	Trading securities [Member]		Other financial assets at fair value class [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	546.87	883.98	40.88	73.15
Financial assets, at fair value	546.87	883.98	40.88	73.15
Description of other financial assets at amortised cost class	NA	NA	NA	NA
Description of other financial assets at fair value class	Asset at Fair Value through Profit & Loss	Asset at Fair Value through Profit & Loss	Call option on non-controlling interest of subsidiary company (Fair value through profit and loss)	Call option on non-controlling interest of subsidiary company (Fair value through profit and loss)

Disclosure of financial assets [Table] ..(5)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [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]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	40.88	73.15	40.88	73.15
Financial assets, at fair value	40.88	73.15	40.88	73.15
Description of other financial assets at amortised cost class	NA	NA	NA	NA
Description of other financial assets at fair value class	Call option on non-controlling interest of subsidiary company (Fair value through profit and loss)	Call option on non-controlling interest of subsidiary company (Fair value through profit and loss)	Call option on non-controlling interest of subsidiary company (Fair value through profit and loss)	Call option on non-controlling interest of subsidiary company (Fair value through profit and loss)

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]		Financial liabilities at fair value, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]		Financial liabilities at fair value through profit or loss, category [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	1,577.88	1,478.35	9.36	0
Financial liabilities, at fair value	1,577.88	1,478.35	9.36	0

Disclosure of financial liabilities [Table] ..(2)

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

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	31/03/2023	31/03/2022
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	9.36	0
Financial liabilities, at fair value	9.36	0

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial instruments [TextBlock]		
Disclosure of financial assets [TextBlock]	Textual information (126) [See below]	Textual information (127) [See below]
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]	Textual information (128) [See below]	Textual information (129) [See below]
Disclosure of financial liabilities [Abstract]		
Disclosure of nature and extent of risks arising from financial instruments [TextBlock]	Textual information (130) [See below]	Textual information (131) [See below]
Disclosure of credit risk [TextBlock]	Textual information (132) [See below]	Textual information (133) [See below]
Explanation of credit risk management practices and how they relate to recognition and measurement of expected credit losses [TextBlock]	Textual information (134) [See below]	Textual information (135) [See below]
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of how entity manages liquidity risk [TextBlock]	Textual information (136) [See below]	Textual information (137) [See below]
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

Textual information (126)

Disclosure of financial assets [Text Block]

4.1	Investment in associate and joint venture					
	Particulars			As at March 31, 2023	As at March 31, 2022	
	Non-current					
	Investments in equity shares of joint venture (carried at cost) (Unquoted)					
	350,000 (March 31, 2022: 350,000) fully paid equity shares of Ingenuity Biosciences Private Limited of Rs. 10 each				-	
	Total non-current investments					
	Total non-current investment					
	Aggregate amount of quoted investments and market value thereof					
	Aggregate amount of unquoted investments					
	Aggregate amount of impairment					
i.	Summary of movement of investment in associate:					
	Particulars			As at March 31, 2023	As at March 31, 2022	
	Opening carrying value as at the beginning of the year					
	Add: Investment in associate during the year					
	Add/Less: share of profit / (loss) of associate					
	less: Share of other comprehensive (loss) (net of tax)					
	Closing carrying value as at July 15, 2021*					

	*The Holding Company has entered into investment agreement with Bioneeds and its shareholders on July 07, 2021 for effecting the same. On July 16, 2021, the Holding Company completed this acquisition and appointed majority of its nominee directors on the board, thereby making Bioneeds its subsidiary. Accordingly, the additional acquisition of shares has been accounted under Ind AS 103 Business Combination. Refer note 41 (b) for further details.					
ii.	Summary of movement of investment in joint venture:					
	Particulars			As at March 31, 2023	As at March 31, 2022	
	Opening carrying value as at the beginning of the year					
	Add: Investment in joint venture during the year					
	Add/Less: Share of Profit/(loss) of joint venture					
	Add/less: Share of other comprehensive income/(loss) (net of tax)					
	Closing carrying value as at the end of the year					
4.2	Investments					
	Particulars			As at March 31, 2023	As at March 31, 2022	
	Current					
	Investments in units of mutual funds (carried at fair value through profit and loss) (Quoted)					
	332,052.84 (March 31, 2022: 332,052.84) Units of ICICI Prudential Savings Fund (Regular Growth)					151.9
	256,229.87 (March 31, 2022: 256,229.87) Units					

	of Aditya Birla Sun Life Low Duration Fund (Regular Growth)				143.99	137.3
	86,990.63 (March 31, 2022: 86,990.63) Units of Aditya Birla Sun Life Low Duration Fund (Direct Growth)					53.19
	Nil (March 31, 2022: 87,316.55) Units of Aditya Birla Sun Life Overnight Fund (Direct Growth)					-
	Nil (March 31, 2022: 21,241.74) Units of Axis Liquid Fund (Direct Growth)					
	1,009,713.94 (March 31, 2022: 1,009,713.94) Units of HDFC Low Duration Fund (Direct Growth)					53.03
	17,319.34 (March 31, 2022: 17,319.34) Units of Kotak Low Duration Fund (Direct Growth)					53.01
	Nil (March 31, 2022: 88,556.45) Units of Kotak Overnight Fund (Direct Growth)					-
	Nil (March 31, 2022: 9,642.39) Units of Nippon India Liquid Fund (Direct Growth)					-
	27,464.47 (March 31, 2022: 15,859.79) Units of Nippon India Low Duration Fund (Direct Growth)					91.74
	Nil (March 31, 2022: 28,793.72) Units of UTI Liquid Cash Plan (Direct Growth)					-
	Total current investments					
	Total current investments					
	Aggregate amount of quoted investments and market value thereof					546.8
	Aggregate amount of unquoted investments					-
	Aggregate amount of impairment					
5	Trade Receivables					

	Particulars			As at March 31, 2023	As at March 31, 2022	
	Trade receivables					
	Secured, considered good					
	Unsecured, considered good					
	Trade receivables which have significant increase in credit risk					
	Trade receivables - credit impaired					
	Impairment allowance (allowance for bad and doubtful debts)					
	Unsecured, considered good					
	Trade receivables which have significant increase in credit risk					
	Trade receivables - credit impaired					
	Total trade receivables					
	Notes:					
	Trade receivables are non-interest bearing and are generally on terms of 7-90 days.					
	For information about credit risk and market risk related to trade receivable, please refer note 37.					
	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.					
5	Trade Receivables					

	The following table summarizes the change in impairment allowance measured using the life time expected credit loss model:					
	Particulars			As at March 31, 2023	As at March 31, 2022	
	At the beginning of the year					
	Additions on account of acquisition of subsidiary (refer note 41 (b))					
	Provision made during the year					
	Utilized / reversed during the year					
	At the end of the year					
	Trade Receivables ageing schedule as at March 31, 2023					
		Outstanding for following periods from the due date of payment	Total			
	Particulars	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 Y
	(i) Undisputed Trade receivables – considered good	608.15	401.64	35.66	5.79	
	(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	11.61	13.04	
	(iii) Undisputed Trade Receivables – credit impaired	-	7.87	4.13	19.92	
	(iv) Disputed Trade Receivables–considered good	-	-	-	-	
	(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	
	(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	
	Total	608.15	409.51	51.40	38.75	

	Trade Receivables ageing schedule as at March 31, 2022					
	Particulars	Outstanding for following periods from the due date of payment	Total			
	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 Years	More
	(i) Undisputed Trade receivables – considered good	573.49	318.25	86.60	3.09	
	(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	15.91	7.35	9.59	
	(iii) Undisputed Trade Receivables – credit impaired	-	-	0.17	4.50	
	(iv) Disputed Trade Receivables–considered good	-	-	-	-	
	(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	
	(vi) Disputed Trade Receivables – credit impaired	-	-	-	0.13	
	Total	573.49	334.16	94.12	17.31	
6	Cash and cash equivalents					
	Particulars			As at March 31, 2023	As at March 31, 2022	
	Balance with Banks					
	- On current accounts					
	Cash on hand					
	Total cash and cash equivalents					
7	Other Bank balances					
	Particulars			As at March 31,	As at	

				2023	March 31, 2022	
	Deposits with Original maturity of more than three months but less than twelve months (refer note below)		31.00	29.56		
	Share application money account					
	Total other bank balances					
	Note:					
	Deposits with bank as at March 31, 2023 amounting to Rs. 31.00 million (March 31, 2022: Rs. 29.56 million) are given as collateral security against cash credit limits. These deposits are made for a varying period for 3 months to 12 months and earns interest ranging between 5.45% to 6.80% (March 31, 2022: 4.00% to 5.15%).					
8	Loans					
	Particulars			As at March 31, 2023	As at March 31, 2022	
	Non-Current					
	Unsecured, considered good					
	Loan to Joint venture in which the company is a venturer (refer note 2 below)					
	Total non-current loans					
	Current					
	Note:					
	1) 'Since the above loan given to associate and joint venture is unsecured and considered good, the bifurcation of loan in other categories as required by schedule III of companies Act, 2013 viz: a) Secured b) Loans					

which have significant

	increase in credit risk and c) credit impaired is not applicable.					
	2) Loan given to joint venture amounting to Rs. 34.00 million (March 31, 2022: Rs Nil) has been written off during the year considering the unfavourable financial condition of joint venture (refer note 40).					
8	Loans					
	Disclosure required under Sec 186(4) of the Companies Act 2013					
	Included in loans and advance are certain intercorporate deposits the particulars of which are disclosed below as required by Sec 186(4) of the Companies Act 2013					
	Name of loanee	Rate of interest	Due Date	Secured / Unsecured	As at March 31, 2023	As at Marc
	Ingenuity Biosciences Private Limited*	6.00%	Loan is repayable within 2 years from the date of agreement. However, the loan may be repaid any time by the borrower.	Unsecured	-	15.11
	*Netted share of loss amounting to Rs. 26.67 Million (March 31, 2022: Rs. 7.23 million) and loan written off amounting to Rs. 34.00 million (March 31, 2022: Rs. Nil).					
	Refer note 31 for terms and conditions of loan to associate and loan to Joint venture in which the Holding company is a venturer.					
9	Other financial assets					
	Particulars			As at March 31, 2023	As at March 31, 2022	

	Unsecured, Considered good					
	Non-Current					
	Security Deposits					
	Bank deposits with remaining maturity for more than 12 months (refer note i below)					323.2
	Export incentive receivable					
	Fair value of call option (refer note 41 (b))					
	Total other non-current financial assets					
	Unsecured, Considered good					
	Current					
	Contract asset					
	- Due from customer (accrued revenue) (refer note 22.2)					
	Security deposits					
	Interest accrued on security deposits					
	Export incentive receivable					
	Bank deposits with remaining maturity for less than 12 months (refer note ii below)					123.1
	Reimbursement receivable (refer note 31)					
	Receivable from selling shareholders (refer note 31)					
	Total other current financial assets					
	Total other financial assets					
	Reconciliation of contract Asset:					
	Balance at the beginning of the year					

	Additions on account of acquisition of subsidiary (refer note 41 (b))					
	Less: Invoicing during the year from balance at the beginning of the year					
	Less: Written off during the year from balance at the beginning of the year					
	Add: Contract Assets created during the year					
	Balance at the end of the year					
	Notes:					
	i) Bank deposits with remaining maturity for more than 12 months as at March 31, 2023 are Rs. 323.24 million (March 31, 2022: Rs. 62.70 million). These deposits are made for a period of more than 12 months and earn interest ranging between 4.55% to 7.25% (March 31, 2022: 4.55% to 5.40%). Deposits amounting to Rs. 81.49 million as at March 31, 2023 (March 31, 2022: Rs. 2.81 million) are given as security against over draft facilities and bank guarantee.					
	ii) Bank deposits with original maturity for more than 12 months and with remaining maturity for less than 12 months as at March 31, 2023 are Rs. 123.18 million (March 31, 2022: Rs. 61.91 million). These deposits are made for a period of more than 12 months and earn interest ranging between 5.25% to 7.25% (March 31, 2022: 5.10% to 9.00%). Deposits amounting to Rs. 19.16 million as at March 31, 2023 (March 31, 2022: Rs. 3.65 million) are given as collateral security against cash credit limits and bank guarantee.					

Textual information (127)

Disclosure of financial assets [Text Block]

4.1	Investment in associate and joint venture					
	Particulars		As at March 31, 2022	As at March 31, 2021		
	Non-current					
	Investment in equity shares of Associate (became a subsidiary w.e.f. July 16, 2021) (carried at cost) (Unquoted) (refer note 41 (a) and 41 (b))					
	5,364,304 (March 31, 2021: 2,142,883) fully paid equity shares of Bioneeds India Private Limited of Rs. 10 each	-	366.39			
	Investments in equity shares of joint venture (carried at cost) (Unquoted)					
	350,000 (March 31, 2021: 350,000) fully paid equity shares of Ingenuity Biosciences Private Limited of Rs. 10 each	-	0.59			
	Total non-current investments					
	Total non-current investment					
	Aggregate amount of quoted investments and market value thereof				-	-
	Aggregate amount of unquoted investments				-	3
	Aggregate amount of impairment					
i.	Summary of movement of investment in associate:					
	Particulars		As at March 31, 2022	As at March 31, 2021		
	Opening carrying value as at the beginning of the year					3
	Add: Investment in associate during the					

	year					
	Add/Less: share of profit / (loss) of associate					1
	less: Share of other comprehensive (loss) (net of tax)					(
	Closing carrying value as at July 15, 2021*					3
	*The Holding Company has entered into investment agreement with Bioneeds and its shareholders on July 07, 2021 for effecting the same. On July 16, 2021, the Holding Company completed this acquisition and appointed majority of its nominee directors on the board, thereby making Bioneeds its subsidiary. Accordingly, the additional acquisition of shares has been accounted under Ind AS 103 Business Combination. Refer note 41 (b) for further details.					
ii.	Summary of movement of investment in joint venture:					
	Particulars		As at March 31, 2022	As at March 31, 2021		
	Opening carrying value as at the beginning of the year					(
	Add: Investment in joint venture during the year					
	Less: Share of loss of joint venture					(
	Add/less: Share of other comprehensive income/(loss) (net of tax)					
	Closing carrying value as at the end of the year					
4.2	Investments					
	Particulars		As at March 31, 2022	As at March 31, 2021		
	Current					
	Investments in units of mutual funds (carried at fair value through profit					

	and loss) (Quoted)					
	332,052.84 (March 31, 2021: 339,115.72) Units of ICICI Prudential Savings Fund (Regular Growth)		143.90	141.07		
	Nil (March 31, 2021: 165,138.45) Units of ICICI Prudential Liquid Fund (Regular Growth)		-	50.04		
	256,229.87 (March 31, 2021: 208,249.21) Units of Aditya Birla Sun Life Low Duration Fund (Regular Growth)	137.32	107.41			
	86,990.63 (March 31, 2021: Nil) Units of Aditya Birla Sun Life Low Duration Fund (Direct Growth)	50.31	-			
	87,316.55 (March 31, 2021: Nil) Units of Aditya Birla Sun Life Overnight Fund (Direct Growth)	100.39	-			
	21,241.74 (March 31, 2021: Nil) Units of Axis Liquid Fund (Direct Growth)	50.22	-			
	1,009,713.94 (March 31, 2021: Nil) Units of HDFC Low Duration Fund (Direct Growth)	50.27	-			
	17,319.34 (March 31, 2021: Nil) Units of Kotak Low Duration Fund (Direct Growth)	50.25	-			
	88,556.45 (March 31, 2021: Nil) Units of Kotak Overnight Fund (Direct Growth)	100.41	-			
	9,642.39 (March 31, 2021: Nil) Units of Nippon India Liquid Fund (Direct Growth)	50.22	-			
	15,859.79 (March 31, 2021: Nil) Units of Nippon India Low Duration Fund (Direct Growth)	50.26	-			
	28,793.72 (March 31, 2021: Nil) Units of UTI Liquid Cash Plan (Direct Growth)	100.43	-			
	Total current investments					8
	Total current investments					8

	Aggregate amount of quoted investments and market value thereof				883.98	2
	Aggregate amount of unquoted investments				-	-
	Aggregate amount of impairment					
5	Trade Receivables					
	Particulars		As at March 31, 2022	As at March 31, 2021		
	Trade receivables					
	Secured, considered good					
	Unsecured, considered good					9
	Trade receivables which have significant increase in credit risk					3
	Trade receivables - credit impaired					2
	Impairment allowance (allowance for bad and doubtful debts)					
	Unsecured, considered good					
	Trade receivables which have significant increase in credit risk					(
	Trade receivables - credit impaired					(
	Total trade receivables					9
	Notes:					
	Trade receivables are non-interest bearing and are generally on terms of 7-90 days.					
	For information about credit risk and market risk related to trade receivable, please refer note 37.					
	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.					
5	Trade Receivables					
	The following table summarizes the change in impairment allowance measured using the life time expected credit loss model:					
	Particulars		As at March 31, 2022	As at March 31, 2021		
	At the beginning of the year					1
	Additions on account of acquisition of subsidiary (refer note 41 (b))					2
	Provision made during the year					1
	Utilized / reversed during the year					(
	At the end of the year					5
	Trade Receivables ageing schedule as at March 31, 2021					
	Particulars	Outstanding for following periods from the due date of payment	Total			
	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 Years	M
	(i) Undisputed Trade receivables – considered good	270.49	161.79	19.23	-	
	(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	1.73	0.40	5
	(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	
	(iv) Disputed Trade Receivables–considered good	-	-	-	-	
	(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	
	(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	
	Total	270.49	161.79	20.96	0.40	5

	Trade Receivables ageing schedule as at March 31, 2022					
	Particulars	Outstanding for following periods from the due date of payment	Total			
	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 Years	M
	(i) Undisputed Trade receivables – considered good	573.49	318.25	86.60	3.09	
	(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	15.91	7.35	9.59	
	(iii) Undisputed Trade Receivables – credit impaired	-	-	0.17	4.50	1
	(iv) Disputed Trade Receivables–considered good	-	-	-	-	
	(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	
	(vi) Disputed Trade Receivables – credit impaired	-	-	-	0.13	
	Total	573.49	334.16	94.12	17.31	1
6	Cash and cash equivalents					
	Particulars		As at March 31, 2022	As at March 31, 2021		
	Balance with Banks					
	- On current accounts					5
	Cash on hand					1
	Total cash and cash equivalents					5
7	Bank balances other than cash and cash equivalents					
	Particulars		As at March 31, 2022	As at March 31, 2021		
	Deposits with Original maturity of more than three months but less than twelve months (refer note below)	29.56	28.44			

	Total bank balances other than cash and cash equivalents					2
	Note:					
	Deposits with bank as at March 31, 2022 amounting to Rs. 29.56 million (March 31, 2021: Rs. 28.44 million) are given as collateral security against cash credit limits. These deposits are made for a varying period for 3 months to 12 months and earns interest ranging between 4.00% to 5.15% (March 31, 2021: 4.00% to 5.15%).					
8	Loans					
	Particulars		As at March 31, 2022	As at March 31, 2021		
	Non-Current					
	Unsecured, considered good					
	Loans to associate (refer note below)					
	Loan to Joint venture in which the company is a venturer					1
	Total non-current loans					1
	Note:					
	Since the above loan given to associate and joint venture is unsecured and considered good, the bifurcation of loan in other categories as required by schedule III of companies Act, 2013 viz: a) Secured b) Loans which have significant increase in credit risk and c) credit impaired is not applicable.					
8	Loans					
	Disclosure required under Sec 186(4) of the Companies Act 2013					
	Included in loans and advance are certain intercorporate deposits					

		the particulars of which are disclosed below as		

	required by Sec 186(4) of the Companies Act 2013					
	Name of loanee	Rate of interest	Due Date	Secured / Unsecured	As at March 31, 2022	A M
	Bioneeds India Private Limited	15.00%	Loan is repayable on or before final maturity date which shall not be later than 3 months from the date of disbursement or such other date as mutually agreed between the parties to loan.	Unsecured	-	2
	Ingenuity Biosciences Private Limited*	6.00%	Loan is repayable within 2 years from the date of agreement. However, the loan may be repaid any time by the borrower.	15.11	-	
	Mr. S.N. Vinaya Babu - Director of subsidiary company (Bioneeds India Private Limited)	Nil	Loan is repayable before March 31, 2022.	-	-	
	Mr. Parameshkumar Kiran - Director of subsidiary company (Bioneeds India Private Limited)	-	-			
	*Netted share of loss amounting to Rs. 7.23 Million					
	Refer note 31 for terms and conditions of loan to associate and loan to Joint venture in which the Holding company is a venturer.					
	Disclosure of loans or advances granted to related parties, which are repayable on demand or specified period as per the Schedule III requirements					
	Loan repayable on demand or 3 months from the date of disbursement					
	Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total loans and Advances in the nature of loans			
			As at March 31,	As at March 31,		

	As at March 31, 2022	As at March 31, 2021	2022	2021		
	Loan to related parties - subsidiary (was an associate till July 15, 2021)	-	234.55	-	100.00%	
	Note:					
	The subsidiary company has granted interest free loan to its directors which was initially measured at fair value as on the date of transaction. The difference between fair value of loan and actual loan granted on the date of transaction is recognized as prepaid employee cost and amortized over a period of loan. The aforesaid loan has been repaid during the year ended March 31, 2022.					
9	Other financial assets					
	Particulars		As at March 31, 2022	As at March 31, 2021		
	Unsecured, Considered good					
	Non-Current					
	Security Deposits					4
	Bank deposits with remaining maturity for more than 12 months (refer note i below)				62.70	6
	Export incentive receivable (refer note ii below)					3
	Total other non-current financial assets					1
	Unsecured, Considered good					
	Current					
	Contract asset					
	- Due from customer (accrued revenue) (refer note 22.2)					1
	Security deposits					(
	Interest accrued on security deposits					(

	Export incentive receivable (refer note ii below)					1
	Bank deposits with remaining maturity for less than 12 months (refer note iii below)					6
	Reimbursement receivable (refer note 31)					0
	Fair value of call option (refer note 41 (b))					7
	Receivable from selling shareholders (refer note 31)					3
	Total other current financial assets					4
	Total other financial assets					6
	Reconciliation of contract Asset:					
	Balance at the beginning of the year					7
	Additions on account of acquisition of subsidiary (refer note 41 (b))					1
	Less: Invoicing during the year from balance at the beginning of the year					(
	Add: Contract Assets created during the year					1
	Balance at the end of the year					1
	Notes:					
	i) Bank deposits with remaining maturity for more than 12 months as at March 31, 2022 are Rs. 62.70 million (March 31, 2021: Rs. 6.08 million). These deposits are made for a period of more than 12 months and earn interest ranging between 4.55% to 5.40% (March 31, 2021: 5.30% to 9.00%). Deposits amounting to Rs. 2.81 million as at March 31, 2022 (March 31, 2021: Rs. 6.08 million) are given as security against bank guarantee.					

	ii) As per DGFT notification no 57/2015-2020 dated March 31, 2020, the holding company is entitled to Service Exports from India Scheme (SEIS) benefits on clinical research services till year ended March 31, 2020. Out of the total receivable balance outstanding as at March 31, 2022, the SEIS benefits of Rs. 42.87 million (March 31, 2021: Rs. 42.87 million) for the clinical research services provided during the financial year ended March 31, 2020 has been accounted by the holding company based on the notification of eligible service category under the scheme of previous year ended March 31, 2020 which was classified as other non-current financial asset till March 31, 2021 pending certainty of timing of receipt, pending rate notification. The rates have been notified during the year ended March 31, 2022 vide Notification no. 29/2015-20 dated September 23, 2021 and the holding company has filed the application for the year ended March 31, 2020 on December 23, 2021 and management expects to receive the same within 12 months. Accordingly, same has been classified under other current financial asset for the year ended March 31, 2022. Moreover, SEIS benefit receivable of Rs. 32.38 million in the subsidiary company has been classified as non-current based on the management expectation of its actual receipt.	
	iii) Bank deposits with original maturity for more than 12 months and with remaining maturity for less than 12 months as at March 31, 2022 are Rs. 61.91 million (March 31, 2021: Rs.17.41 million). These deposits are made for a	

	period of more than 12 months and earn interest ranging between 5.10% to 9.00% (March 31, 2021: 5.70%). Deposits amounting to Rs. 3.65 million as at March 31, 2022 (March 31, 2021: Nil) are given as security against bank guarantee.	

Textual information (128)

Disclosure of financial liabilities [Text Block]

	Financial liabilities						
15	Borrowings						
	Particulars	As at March 31, 2023	As at March 31, 2022				
	Non-current borrowing						
	Secured						
	Term loans from bank						
	Indian Rupee loan from bank (refer note 1 below)					37.03	
	Foreign currency loan from bank (refer note 2 to 5 below)				343.46	412.94	
						380.49	
	Less: Current maturities of long term borrowings clubbed under "Current borrowings"						
	Indian Rupee loan from bank (refer note 1 below)					(22.18)	
	Foreign currency loan from bank (refer note 2 to 5 below)			(99.19)	(96.47)		
	Total non-current borrowings					259.12	
	Current Borrowings						
	Secured						
	Current maturities of long term borrowings						
	Term loans from banks						
	Indian Rupee loan from banks (refer note 1 below)					22.18	

	Foreign currency loan from bank (refer note 2 to 5 below)				99.19	96.47
	Loans repayable on demand					
	Cash credit from bank (refer note 6 below)					105.25
	Total current borrowings					226.62
	Total borrowings					485.74
	Particulars	As at March 31, 2023	As at March 31, 2022			
	Aggregate secured loan					485.74
	Aggregate unsecured loan					-
	Details of terms and securities for the above borrowing facilities are as follows:					
1	The term Loan amounting to Rs. 67 million from canara bank is taken to build up current assets and meet operational liabilities. The term loan is secured by assets created out of the credit facilities extended. The outstanding balance of the term loan as at March 31, 2023 is of Rs. 37.22 million (March 31, 2022: Rs. 59.56 million).The loan carries interest rate linked to one year RLLR (Repo Linked Lending Rate) plus spread of 0.60%. The effective interest rate is 9.85% (March 31, 2022: 7.50%). The loan is repayable in 36 monthly					

		installments commencing from December 2021.
		The term Loan amounting to Rs. 270 million from Canara Bank was taken for purchase of undertaking expansion of Pre-clinical and Chemistry Services located at Devarahosalli and Peenya by way of construction of building, purchase of equipments, setting up of Kilo labs etc. and was secured by hypothecation of proposed utilities, lab furnitures and scientific instruments at Devarahosalli - Sompura hobli, Nelamangala and Peenya - Bangalore unit. The loan carried interest rate linked MCLR plus spread of 1.15%. The effective interest rate was 10.50% till the conversion in foreign currency loan during the year ended March 31, 2022 During the year ended March 31, 2022, outstanding Indian Rupee term loan of Rs 267.67 million has been liquidated by obtaining the foreign currency term loan of USD 3,561,760 from the Canara Bank. The said loan carries interest rate linked to six months LIBOR + 350 bps. The loan is secured against hypothecation of plant & machinery, lab equipment, furniture and computer. The loan is also secured by personal

	2		guarantee of Dr. S.N Vinaya Babu, Mr. Kiran Kumar & Smt. H.N Sowmya and collateral security of land & building. Outstanding balance of the term loan as at March 31, 2023 is USD 2,671,586 equivalent to Rs.219.65 million (March 31, 2022: USD 3,383,671 equivalent to Rs. 256.51 million). The effective interest rate for the borrowing post conversion to foreign currency term loan is 3.65% (March 31, 2022: 3.65%). The foreign currency term loan is repayable in 60 monthly

	instalments commencing from January 2022.
	The term loan amounting to Rs. 56 million from Canara bank was taken for purchase of Scientific equipments & lab furniture. The term loan was secured by hypothecation of proposed utilities, lab furniture and scientific instruments at Devarahosalli - Sompura hobli, Nelamangala and Peenya - Bangalore unit. The loan carried interest rate linked to one year MCLR plus spread of 1.15%. The effective interest rate was 8.50% till the conversion in foreign currency loan during the year ended March 31, 2022. During the year ended March 31, 2022, outstanding Indian Rupee term loan of Rs 8.15 million has been liquidated by obtaining the foreign currency term loan of USD 108,463 from Canara Bank. The said loan carries interest rate linked to six months LIBOR + 350 bps. The same is secured against hypothecation of land, building, plant and machinery. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu, Mr. Kiran Kumar & Smt. H.N Sowmya and collateral security of land & building. Outstanding balance of the

	3	term loan as at March 31, 2023 is Nil (March 31, 2022: USD 72,310 equivalent to Rs. 5.48 Million). The effective interest rate for the borrowing post conversion to foreign currency term loan is 3.65% (March 31, 2022: 3.65%). The same is fully repaid by the subsidiary

		company during the year ended March 31, 2023.
		The term loan amounting to Rs. 90 million from Canara bank was taken to finance the project for expansion of the subsidiary company's business in the Biopharmaceutical sector and is secured by hypothecation of proposed utilities, lab furniture and scientific instruments at devarahosalli-sompura hobli, nelamangala and peenya-Bangalore unit. The loan carried interest rate linked to one year MCLR plus spread of 1.15%. The effective interest rate was 8.50% till the conversion in foreign currency loan during the year ended March 31, 2022. During the year ended March 31, 2022, outstanding Indian Rupee term loan of Rs 59.11 million has been liquidated by obtaining the foreign currency term loan of USD 786,581 from Canara Bank. The said loan carries interest rate linked to to six months LIBOR + 350 bps. The same is secured against hypothecation of plant & machinery, lab equipment, furniture & computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu, Mr. Kiran Kumar & Smt. H.N Sowmya and collateral security

		of land & building.
	4	The outstanding balance of the term loan as at March 31, 2023 is USD 550,657 equivalent to Rs. 45.27 million (March 31, 2022 : USD 739,385 equivalent to Rs. 56.05 million). The effective interest rate for the borrowing post conversion to foreign currency term loan is 3.65% (March 31, 2022: 3.65%). The foreign currency term loan is repayable in 50 monthly

		instalments commencing from January 2022.
		The term loan amounting to Rs. 110 million from Canara bank was taken to meet working capital requirements of the subsidiary company and is secured by stock and book debts, hypothecation of plant & machinery, lab equipment, furniture & computer, books, utilities, land & building. The loan was also secured by personal guarantee of Dr.S.N Vinaya Babu , Mr. Kiran Kumar & Smt. H.N Sowmya. The loan carried interest rate linked to one year MCLR plus spread of 1.00% and term Premia of 0.40%. The effective interest rate was 8.50% till the conversion in foreign currency loan during the year ended March 31, 2022. During the year ended March 31, 2022, outstanding Indian Rupee term loan of Rs 103.82 million has been liquidated by obtaining the foreign currency term loan of USD 1,381,491 from Canara Bank. The said loan carries interest rate linked to to six months LIBOR + 350 bps. The same is secured against hypothecation of plant & machinery, lab equipment, furniture & computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu,

	5	Mr. Kiran Kumar & Smt. H.N Sowmya and collateral security of land & building. Outstanding balance of the term loan as at March 31, 2023 is USD 983,086 equivalent to Rs. 80.83 Million (March 31, 2022: USD 1,301,790 equivalent to Rs. 98.68 million). The effective interest rate for the borrowing post conversion to foreign currency term loan is 3.65% (March 31, 2022: 3.65%). The foreign currency term loan is repayable in 52 monthly

	instalments commencing from January 2022.						
6	Cash Credit from Canara Bank amounting to Rs.125 million is secured by Hypothecation of stocks & Book Debts, Plant & Machinery, Lab Equipments, Furniture & Fixture, Lab Equipments and 2 Eicher Buses. The outstanding balance of the facility as at March 31, 2023 is Rs.105.25 million (March 31, 2022: Nil). The cash credit facility carries interest rate linked to one year RLLR of 9.40% Plus spread of 1.60%.(March 31, 2022: one year MCLR of 7.35% Plus spread of 0.90%). The effective interest rate is 11%. (March 31, 2022: 8.50%).						
16	Trade payables						
	Particulars	As at March 31, 2023	As at March 31, 2022				
	Outstanding dues of micro and small enterprises					35.33	
	Outstanding dues of creditors other than micro and small enterprises				186.37	205.10	
	Total					221.70	
	Terms and conditions of the above outstanding balances:						
	Trade payables are non-interest bearing and are normally settled in 30-180 days.						

	For explanation on company's credit risk management process, refer note 37.					
	For terms and conditions with related party, refer note 31.					
	Trade Payables ageing schedule as at March 31, 2023					
	Particulars	Outstanding for following periods from the date of transaction#	Total			
	Unbilled	Less than 1 year	1-2 Years	2-3 Years	More than 3 years	
	(i) MSME	-	35.31	0.02	-	-
	(ii) Others	80.54	104.91	0.91	*	-
	(iii) Disputed dues - MSME	-	-	-	-	-
	(iv) Disputed dues - Others	-	-	-	-	-
	Total	80.54	140.22	0.93	-	-
	* Figure nullified in conversion of Rupees in million.					
	Trade Payables ageing schedule as at March 31, 2022					
	Particulars	Outstanding for following periods from the date of transaction#	Total			
	Unbilled	Less than 1 year	1-2 Years	2-3 Years	More than 3 years	
	(i) MSME	-	42.58	0.10	-	-
	(ii) Others	91.28	109.00	3.34	1.06	0.42
	(iii) Disputed dues - MSME	-	-	-	-	-
	(iv) Disputed dues - Others	-	-	-	-	-

	Total	91.28	151.58	3.44	1.06	0.42
	# Considering the availability of data, the above ageing is considered from the date of recording the transaction instead of due date. Consequently, there are no 'not due' creditors balance disclosed.					
17	Other financial liabilities					
	Particulars	As at March 31, 2023	As at March 31, 2022			
	Non-Current					
	Financial liabilities carried at amortized cost					
	Security deposits					0.50
	Total non-current other financial liabilities					0.50
	Current					
	Financial liabilities carried at amortized cost					
	Interest accrued but not due on borrowings					0.12
	Creditors for capital goods (refer note below)					54.35
	Employee benefits payable					118.97
	Payable towards IPO expense					-
	Payable towards share issue expenses for fresh issue of shares				-	13.02
	Other payables					0.72
	Refund liability to					

	customers					50.14
	Financial liabilities carried at fair value through profit & loss					
	Forward contracts					9.36
	Total current other financial liabilities					233.66
	Total other financial liabilities					234.16

35	Leases		
	Group as a Lessee: The Group has operating lease for various premises which are renewable on a periodic basis and cancellable at its option. The lease terms of premises are between 3 to 10 years. The Group has availed the exemption of low value of assets. Lease payments evaluated by the Group are fixed payments in nature with Group not exercising any termination or renewal options to terminate or extend the original lease term. Useful life of right of use asset for computation of amortization expense on right of use assets is assumed to be the term of the lease and method used is Straight-line method.		
	The Group has taken certain premises on lease wherein lease rent is of low value amounting to Rs. 0.97 million for the year ended March 31, 2023 (Year ended March 31, 2021: Rs. 1.11 million). The company applies low value lease rent exemption for these leases.		
i)	The carrying value of right of use and depreciation charged during the year		
	Particulars	As at March 31, 2023	As at March 31, 2022
	Land and Office Premises		
	Opening balance	408.49	363.09
	Additions on account of acquisition of subsidiary (refer note 41 (b))	-	123.43
	Additions during the year	279.50	3.05
	Termination during the year (net of accumulated depreciation on termination)	(55.92)	(1.51)
	Depreciation charged during the year (refer note 3)	(111.25)	(79.57)
	Closing balance	520.82	408.49

35	Leases		
ii)	The movement in lease liabilities during the year		
	Particulars	As at March 31, 2023	As at March 31, 2022
	Opening balance	515.86	434.02
	Additions on account of acquisition of subsidiary (refer note 41 (b))	-	148.87
	Additions during the year	270.32	3.06
	Termination during the year	(62.83)	(1.83)
	Payment of lease liabilities (including interest on lease liabilities)	(144.04)	(117.98)
	Interest expenses (refer note 26)	66.32	49.72
	Closing balance	645.63	515.86
iii)	Balances of lease liabilities		
	Particulars	As at March 31, 2023	As at March 31, 2022
	Current lease liabilities	101.06	91.43
	Non-current lease liabilities	544.57	424.43
	Total	645.63	515.86
iv)	Amount recognized in the Statement of profit and loss during the year		
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
	Depreciation expense on right of use asset (refer note 3)	111.25	79.57
	Interest expense on lease liabilities (refer note 26)	66.32	49.72
	Expenses relating to low value leases (included in other expense) (refer note 28)	0.97	1.11
	Gain on lease termination (refer note 23)	(7.48)	(0.34)

	Total	171.06	130.06
v)	Maturity analysis of lease liabilities		
	Particulars	As at March 31, 2023	As at March 31, 2022
	Maturity analysis of contractual undiscounted cash flows		
	Less than one year	101.06	91.43
	One to five years	315.02	276.88
	More than five years	229.55	147.55
	Total	645.63	515.86
vi)	Amount recognized in cash flow Statement		
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
	Payment of principal portion of lease liabilities	77.72	68.26
	Payment of interest on lease liabilities	66.32	49.72
	Total	144.04	117.98

Textual information (129)

Disclosure of financial liabilities [Text Block]

	Financial liabilities						
15	Borrowings						
	Particulars	As at March 31, 2022	As at March 31, 2021				
	Non-current borrowing						
	Secured						
	Term loans from bank						
	Indian Rupee loan from bank (refer note 1 to 5 below)			59.08	-		
	Foreign currency loan from bank (refer note 2 to 5 below)			412.94			
					472.02	-	
	Less: Current maturities of long term borrowings clubbed under "Current borrowings"						
	Indian Rupee loan from bank (refer note 1 to 5 below)			(22.05)	-		
	Foreign currency loan from bank (refer note 2 to 5 below)		(96.47)	-			
	Total non-current borrowings				353.50	-	
	Current Borrowings						
	Secured						
	Current maturities of long term borrowings						
	Term loans from banks						
	Indian Rupee loan						

	from banks (refer note 1 to 5 below)			22.05	-		
	Foreign currency loan from bank (refer note 2 to 5 below)		96.47	-			
	Loans repayable on demand						
	Cash credit from bank (refer note 6 and 7 below)			-	93.22		
	Unsecured						
	Other Parties						
	Inter corporate loan (refer note 8 below)				-	150.00	
	Total current borrowings				118.52	243.22	
	Total borrowings				472.02	243.22	
	Particulars	As at March 31, 2022	As at March 31, 2021				
	Aggregate secured loan				472.02	93.22	
	Aggregate unsecured loan				-	150.00	
	Details of terms and securities for the above borrowing facilities are as follows:						
	(1) The term Loan amounting to Rs. 67.00 million from canara bank is taken to build up current assets and meet operational liabilities and to restart the business of Bioneeds India Private Limited (Subsidiary Company). The term loan is secured by assets						

			created out of the credit facilities extended. The outstanding balance of the term loan as at March 31, 2022 is of Rs. 59.56 million. The loan carries interest rate linked to one year RLLR (Repo Linked Lending Rate) plus spread of 0.60%. The effective interest rate is 7.50%. The loan is repayable in 36 monthly

	installments commencing from December 2021.
	(2) The term Loan amounting to Rs. 270.00 million from Canara Bank was taken for purchase of undertaking expansion of Pre-clinical and Chemistry Services located at Devarahosalli and Peenya by way of construction of building, purchase of equipments, setting up of Kilo labs, etc. in Bioneeds India Private Limited (Subsidiary Company) and was secured by hypothecation of proposed utilities, lab furnitures and scientific instruments at Devarahosalli - Sompura hobli, Nelamangala and Peenya - Bangalore unit. The loan carried interest rate linked MCLR plus spread of 1.15%. The effective interest rate is 10.50%. During the current year, outstanding Indian Rupee term loan of Rs. 267.67 million has been liquidated by obtaining the foreign currency term loan of USD 3,561,760 from the Canara Bank. The said loan carries interest rate linked to six months LIBOR + 350 bps. The loan is secured against hypothecation of plant and machinery, lab equipment, furniture and computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu

			(Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building. Outstanding balance of the term loan as at March 31, 2022 is USD 3,383,671 equivalent to Rs. 256.51 million. The effective interest rate for the borrowing post conversion to foreign currency term loan is 3.65%. The foreign currency term loan is repayable in 60 monthly

		instalments commencing from January 2022.
		(3) The term loan amounting to Rs. 56.00 million from Canara bank was taken for purchase of Scientific equipments & lab furniture in Bioneeds India Private Limited (Subsidiary Company). The term loan was secured by hypothecation of proposed utilities, lab furniture and scientific instruments at Devarahosalli - Sompura hobli, Nelamangala and Peenya - Bangalore unit. The loan carried interest rate linked to one year MCLR plus spread of 1.15%. The effective interest rate is 8.50%. During the current year, outstanding Indian Rupee term loan of Rs 8.15 million has been liquidated by obtaining the foreign currency term loan of USD 108,463 from Canara Bank. The said loan carries interest rate linked to six months LIBOR + 350 bps. The same is secured against hypothecation of land, building, plant and machinery. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India

Private Limited) and collateral security of land & building.

Outstanding balance of the term loan as at March 31, 2022 is USD 72,310 equivalent to Rs. 5.48 Million (March 31, 2021: Rs. 20.75 million). The effective interest rate for the borrowing post conversion to foreign currency term loan is 3.65%. The foreign currency term loan is repayable in 60 monthly

		instalments commencing from January 2022.
		(4) The term loan amounting to Rs. 90.00 million from Canara bank was taken to finance the project for expansion of the Bioneeds India Private Limited's (Subsidiary Company) business in the Biopharmaceutical sector and is secured by hypothecation of proposed utilities, lab furniture and scientific instruments at devarahosalli-sompura hobli, nelamangala and peenya-Bangalore unit. The loan carried interest rate linked to one year MCLR plus spread of 1.15%. The effective interest rate is 8.50%. During the current year, outstanding Indian Rupee term loan of Rs 59.11 million has been liquidated by obtaining the foreign currency term loan of USD 786,581 from Canara Bank. The said loan carries interest rate linked to to six months LIBOR + 350 bps. The same is secured against hypothecation of plant and machinery, lab equipment, furniture & computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya

			(Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building. The outstanding balance of the term loan as at March 31, 2022 is USD 739,385 equivalent to Rs. 56.05 million. The effective interest rate for the borrowing post conversion to foreign currency term loan is 3.65%. The foreign currency term loan is repayable in 50 monthly

	instalments commencing from January 2022.
	(5) The term loan amounting to Rs. 110.00 million from Canara bank was taken to meet the working capital requirements of the Bioneeds India Private Limited (Subsidiary Company) and is secured by stock and book debts, hypothecation of plant and machinery, lab equipment, furniture & computer, books, utilities, land & building. The loan was also secured by personal guarantee of Dr. S.N Vinaya Babu, Mr. Kiran Kumar & Smt. H.N Sowmya. The loan carried interest rate linked to one year MCLR plus spread of 1.00% and term premia of 0.40%. The effective interest rate was 8.75%. During the current year, outstanding Indian Rupee term loan of Rs 103.82 million has been liquidated by obtaining the foreign currency term loan of USD 1,381,491 from Canara Bank. The said loan carries interest rate linked to to six months LIBOR + 350 bps. The same is secured against hypothecation of plant and machinery, lab equipment, furniture & computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of

			Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building. Outstanding balance of the term loan as at March 31, 2022 is USD 1,301,790 equivalent to Rs. 98.68 million. The effective interest rate for the borrowing post conversion to foreign currency term loan is 3.65%. The foreign currency term loan is repayable in 52 monthly

	instalments commencing from January 2022.
	(6) Cash Credit from Canara Bank amounting to Rs.125.00 million in Bioneeds India Private Limited (Subsidiary Company) is secured by Hypothecation of stocks & Book Debts, Plant & Machinery, Lab Equipments, Furniture & Fixture, Lab Equipments and 2 Eicher Buses. The outstanding balance of the facility as at March 31, 2022 is Nil. The cash credit facility carries interest rate linked to one year MCLR of 7.35% Plus spread of 0.90%.The effective interest rate is 8.25%.
	(7) Cash credit facilities of Rs. 200.00 million from Axis Bank for working capital requirement of the holding company. Outstanding balance of such facilties as at March 31, 2022 is Nil (March 31, 2021: Rs. 93.22 million). The borrowing carries interest of three months MCLR + 2.15%. The effective interest rate is 9.45% (March 31, 2021: 9.45%). The said credit facility is repayable on demand. The credit facility is secured: (a) by way of hypothecation on entire current assets of the holding company including stock and receivables, both present and future; (b) by way of

			equitable mortgage / hypothecation of immovable / moveable fixed asset (plant and machinery / equipment etc.) other than those financed by other banks / financial institution; and (c) against TDR in the name of the holding company having value of Rs. 40.10 million. There is no

	default in repayment of this loan.						
	(8) Unsecured loan from Ifiunik Pharmaceuticals Limited ('Lender') of Rs. 150.00 million for a period of 3 months in Holding Company. Outstanding amount of such loan as at March 31, 2022 is Nil (March 31, 2021: Rs. 150.00 million). The borrowing carries interest rate of 11.00% (March 31, 2021: 11.00%) compounded annually.						
16	Trade payables						
	Particulars	As at March 31, 2022	As at March 31, 2021				
	Outstanding dues of micro and small enterprises				51.01	11.39	
	Outstanding dues of creditors other than micro and small enterprises			196.77	111.88		
	Total				247.78	123.27	
	Terms and conditions of the above outstanding balances:						
	Trade payables are non-interest bearing and are normally settled in 45-180 days.						
	For explanation on company's credit risk management process, refer note 37.						
	For terms and conditions with related party, refer note 31.						

	Trade Payables ageing schedule as at March 31, 2021						
	Particulars	Outstanding for following periods from the date of transaction#	Total				
	Unbilled	Less than 1 year	1-2 Years	2-3 Years	More than 3 years		
	(i) MSME	-	11.39	-	-	-	11.39
	(ii) Others	23.98	85.76	1.42	0.64	0.08	111.88
	(iii) Disputed dues - MSME	-	-	-	-	-	-
	(iv) Disputed dues - Others	-	-	-	-	-	-
	Total	23.98	97.15	1.42	0.64	0.08	123.27
	Trade Payables ageing schedule as at March 31, 2022						
	Particulars	Outstanding for following periods from the date of transaction#	Total				
	Unbilled	Less than 1 year	1-2 Years	2-3 Years	More than 3 years		
	(i) MSME	-	50.91	0.10	-	-	51.01
	(ii) Others	91.28	100.67	3.34	1.06	0.42	196.77
	(iii) Disputed dues - MSME	-	-	-	-	-	-
	(iv) Disputed dues - Others	-	-	-	-	-	-
	Total	91.28	151.58	3.44	1.06	0.42	247.78
	# Considering the availability of data, the above ageing is considered from the date of recording the transaction instead of due date. Consequently,						

there are no 'not

	due' creditors balance disclosed.						
17	Other financial liabilities						
	Particulars	As at March 31, 2022	As at March 31, 2021				
	Non-Current						
	Financial liabilities carried at amortized cost						
	Security deposits				0.56	0.50	
	Total non-current other financial liabilities				0.56	0.50	
	Current						
	Financial liabilities carried at amortized cost						
	Interest accrued but not due on borrowings				0.13	0.84	
	Creditors for capital goods (refer note below)				112.90	5.18	
	Employee benefits payable				84.45	60.85	
	Payable towards IPO expense				4.73	-	
	Payable towards share issue expenses for fresh issue of shares			13.02	-		
	Refund liability to customers				26.90	6.58	
	Financial liabilities carried at fair value through profit & loss						
	Forward contracts				-	0.13	

	Total current other financial liabilities				242.13	73.58	
	Total other financial liabilities				242.69	74.08	
	Note:						
	Creditors for capital goods also include outstanding dues of micro enterprises and small enterprises as at March 31, 2022 of Rs. 1.20 million (March 31, 2021: Rs. 0.34 million).						

35	Leases		
	Group as a Lessee: The Group has operating lease for various premises which are renewable on a periodic basis and cancellable at its option. The lease terms of premises are between 3 to 10 years. The Group has availed the exemption of low value of assets. Lease payments evaluated by the Group are fixed payments in nature with Group not exercising any termination or renewal options to terminate or extend the original lease term. Useful life of right of use asset for computation of amortization expense on right of use assets is assumed to be the term of the lease and method used is Straight-line method.		
	The Group has taken certain premises on lease wherein lease rent is of low value amounting to Rs. 1.11 million for the period ended March 31, 2022 (Year ended March 31, 2021: Rs. 1.92 million). The company applies low value lease rent exemption for these leases.		
i)	The carrying value of right of use and depreciation charged during the year		
	Particulars	As at March 31, 2022	As at March 31, 2021
	Land and Office Premises		
	Opening balance	363.09	340.77
	Additions on account of acquisition of subsidiary (refer note 41 (b))	123.43	-
	Additions during the year	3.05	80.84
	Termination during the year (net of accumulated depreciation on termination)	(1.51)	-
	Depreciation charged during the year (refer note 3)	(79.57)	(58.52)

	Closing balance	408.49	363.09
35	Leases		
ii)	The movement in lease liabilities during the year		
	Particulars	As at March 31, 2022	As at March 31, 2021
	Opening balance	434.02	392.33
	Additions on account of acquisition of subsidiary (refer note 41 (b))	148.87	-
	Additions during the year	3.06	80.05
	Termination during the year	(1.83)	-
	Payment of lease liabilities (including interest on lease liabilities)	(117.98)	(77.95)
	Interest expenses (refer note 26)	49.72	39.59
	Closing balance	515.86	434.02
iii)	Balances of lease liabilities		
	Particulars	As at March 31, 2022	As at March 31, 2021
	Current lease liabilities	91.43	57.48
	Non-current lease liabilities	424.43	376.54
	Total	515.86	434.02
iv)	Amount recognized in the Statement of profit and loss during the year		
	Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
	Depreciation expense on right of use asset (refer note 3)	79.57	58.52
	Interest expense on lease liabilities (refer note 26)	49.72	39.59

	Expenses relating to low value leases (included in other expense) (refer note 28)	1.11	1.92
	Gain on lease termination (refer note 23)	(0.34)	-
	Total	130.05	100.03
v)	Maturity analysis of lease liabilities		
	Particulars	As at March 31, 2022	As at March 31, 2021
	Maturity analysis of contractual undiscounted cash flows		
	Less than one year	91.43	57.48
	One to five years	276.88	230.60
	More than five years	147.55	145.94
	Total	515.86	434.02
vi)	Amount recognized in cash flow Statement		
	Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
	Payment of principal portion of lease liabilities	68.26	38.36
	Payment of interest on lease liabilities	49.72	39.59
	Total	117.98	77.95

Textual information (130)

Disclosure of nature and extent of risks arising from financial instruments [Text Block]

37	Financial risk management objectives and policies						
	The Group's principal financial liabilities comprise loans and borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Group's operations. The Group's principal financial assets include trade and other receivables and cash and cash equivalents that derive directly from its operations.						
	The Group is exposed to market risk, credit risk and liquidity risk. The Group's senior management oversees the management of these risks and ensures that financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Group's policies and risk objectives.						
	(a) Market risk						

	Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises two types of risk: interest rate risk and currency risk. Financial instruments affected by market risk include borrowings, receivables, payables and deposits.
	The sensitivity analysis in the following sections relate to the position as at March 31, 2023 and March 31, 2022. The sensitivity analysis has been prepared on the basis that the amount of net debt and the proportion of financial instruments in foreign currencies are all constant. The analysis excludes the impact of movements in market variables on the carrying values of gratuity and other post retirement obligations and provisions.
	The sensitivity of the relevant profit or loss item is the effect of the assumed changes in respective market risks. This is based on the financial assets and financial

			liabilities held at

	March 31, 2023 and March 31, 2022.						
	Exposure to interest rate risk						
	Group's interest rate risk arises from borrowings obligations. Borrowings issued expose to fair value interest rate risk. The interest rate profile of the Group's interest-bearing Financial Instruments as reported to the management of the Group is as follows.						
	Variable-rate instruments	As at March 31, 2023	As at March 31, 2022				
	Non-current borrowings					259.12	35
	Current borrowings					226.62	11
	Interest rate sensitivity:						
	A reasonably possible change of 100 basis points in interest rates at the reporting date would have increased /(decreased) equity and profit or loss by the amounts shown below. This analysis assumes that all other variables, in particular foreign currency exchange rates, remain constant.						
	Particulars	Profit or (loss)	Equity, net of tax				
	100 bp	100 bp decrease					

	increase		100 bp increase	100 bp decrease			
	March 31, 2023						
	Non-current borrowings					(2.59)	2.
	Current borrowings					(2.27)	2.
	Total	(4.86)	4.86	(3.63)	3.63		
	March 31, 2022						
	Non-current borrowings					(3.54)	3.
	Current borrowings					(1.19)	1.
	Total	(4.73)	4.73	(3.54)	3.54		
	Foreign currency risk						
	Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Group's exposure to the risk of changes in foreign exchange rates relates to the Group's operating activities denominated in United States Dollar (USD), Euro (EUR), British Pound Sterling (GBP) and Canadian Dollar (CAD).						
	The following table sets forth information relating to unhedged foreign currency exposure as at March 31, 2023 and March 31, 2022.						
	(i) Foreign						

	currency receivables:						
	Particulars	As at March 31, 2023	As at March 31, 2022				
	In foreign currency	Amount	In foreign currency	Amount			
	Trade receivables:						
	- USD			58,15,547	478.14	61,33,268	46
	- EUR			30,61,057	274.29	23,13,563	19
	- GBP			586	0.06	8,521	0.
	- CAD			27,993	1.70	-	-
	Cash and cash equivalents :						
	Balances with Banks:						
	- On current accounts						
	USD			12,49,677	102.74	9,36,498	70
	EUR			3,90,537	35.00	47,026	3.
	GBP			1,823	0.19	-	-
	Cash on hand						
	USD			986	0.08	470	0.
	EUR			3,307	0.30	891	0.
	GBP			66	0.01	66	0.
	CAD			289	0.02	289	0.
	Total		892.53		736.77		
	(ii) Foreign currency payables:						
	Particulars	As at March 31, 2023	As at March 31, 2022				
	In foreign		In foreign				

	currency	Amount	currency	Amount			
	Trade payables:						
	- USD			46,370	3.81	27,423	2.
	- EUR			40,063	3.59	18,278	1.
	Borrowings:						
	- USD			42,05,328	345.75	54,97,156	41
	Capital creditors:						
	- USD			5,30,678	43.63	11,41,308	86
	Refund liability to customers:						
	- USD			2,80,211	23.04	1,45,856	11
	- EUR			3,00,745	26.95	1,87,184	15
	Total		446.78		533.77		
	Foreign currency sensitivity						
	The following tables demonstrate the sensitivity to a reasonably possible change in USD, Euro, GBP and CAD exchange rates, with all other variables held constant. The impact on the Group's profit before tax is due to changes in the fair value of monetary assets and liabilities.						
	Particulars	Profit or (loss)	Equity, net of tax				
	Effect in						

	amount	Strengthening	Weakening	Strengthening	Weakening		
	March 31, 2023						
	5% Movement						
	USD					8.24	(8
	EUR					13.95	(1
	GBP					0.01	(0
	CAD					0.09	(0
	March 31, 2022						
	5% Movement						
	USD					0.98	(0
	EUR					9.13	(9
	GBP					0.04	(0
	CAD					*	*
	* Figure nullified in conversion of Rupees in million.						
	Derivatives						
	The Group is exposed to certain risks relating to its ongoing business operations. The primary risks managed using derivative instruments are foreign currency risk.						
	The derivatives are taken to cover foreign exchange risk of highly probable forecasted sales transactions occurring in foreign						

	currencies and foreign currency receivables.							
	Derivatives not designated as hedging instruments							
	The Group uses foreign exchange forward contracts to manage some of its transaction exposures. The foreign exchange forward contracts are not designated as cash flow hedges and are entered into for periods consistent with foreign currency exposure of the underlying transactions, generally within 12 months.							
	Outstanding derivatives instruments are as follows:							
	Particulars	Maturity						
	Less than 1 month	1 to 3 months	3 to 6 months	6 to 9 months	9 to 12 months	Total		
	As at March 31, 2023							
	Foreign exchange forward contracts (highly probable forecast sales)							
	Notional amount	53.57	99.91	147.66	88.64	-	38	
	Average forward rate (Rs./USD)	83.61	83.90	83.91	83.63	-		
	Notional amount			37.34	68.84	97.64	58	
	Average forward rate (Rs./EURO)		83.61	84.09	86.31	89.95	-	

	As at March 31, 2022						
	Foreign exchange forward contracts (highly probable forecast sales)						
	Notional amount			-	-	-	-
	Average forward rate (Rs./USD)		-	-	-	-	-
	Notional amount			-	-	-	-
	Average forward rate (Rs./EURO)		-	-	-	-	-
	The impact of the hedging instruments on the balance sheet is, as follows:						
	Particulars	Notional amount	Carrying amount	Line item in the balance sheet			
	As at March 31, 2023						
	Foreign exchange forward contracts (highly probable forecast sales)	651.89	9.36	Mark to market liability on forward contracts under current financial Liability			
	As at March 31, 2022						
	Foreign exchange forward contracts (highly probable forecast sales)	-	-	Mark to market liability on forward contracts under current financial Liability			
	(b) Credit risk						
	Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer						

		contract, leading to a financial loss. The Group is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions, foreign exchange transactions	

	and other financial instruments.						
	Trade Receivables						
	Trade Receivables of the Group are unsecured. Credit risk is managed through periodic monitoring of the creditworthiness of customers in the normal course of business. The allowance for impairment of Trade receivables is created to the extent and as and when required, based upon the expected collectability of accounts receivables. The Group evaluates the concentration of risk with respect to trade receivables as low, as its Customers are group of repute.						
	The maximum exposure to credit risk as at year end for trade receivable by geographic region are as follows:						
	Particulars	As at March 31, 2023	As at March 31, 2022				
	Domestic	373.04	372.85				
	Other regions	754.19	661.66				
	Total	1,127.24	1,034.51				
	Age of trade						

	receivables (Gross)						
	Particulars	As at March 31, 2023	As at March 31, 2022				
	Not due	608.15	573.49				
	Less than 6 months	409.51	334.16				
	6 months - 1 year	51.40	94.12				
	1-2 years	38.75	17.31				
	2-3 years	5.11	1.88				
	More than 3 years	14.32	13.55				
	Total	1,127.24	1,034.51				
	Financial instruments and cash deposits						
	Credit risk from balances with banks and financial institutions is managed by the Group’s treasury department in accordance with the Group’s policy. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty. Counterparty credit limits are reviewed by the Group’s Board of Directors on an annual basis, and may be updated throughout the year subject to approval of the senior management. The limits are set to minimize the concentration of risks and						

therefore mitigate financial loss through counterparty's

	potential failure to make payments.						
	(c) Liquidity risk						
	Liquidity risk is the risk that the Group may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses. The Group's objective is to, at all times maintain optimum levels of liquidity to meet its cash and collateral requirements. The Group closely monitors its liquidity position and deploys a robust cash management system. It maintains adequate sources of financing through various short term and long term loans at an optimized cost.						
	The table below summarizes the maturity profile of the Group's financial liabilities as at March 31, 2023 and as at March 31,2022 :						
	Particulars	On demand	Less than 1 year	1 year to 5 years	More than 5 years	Total	
	As at March 31, 2023						
	Borrowings #	105.25	134.52	271.28	-	511.05	

	Trade payables	-	221.70	-	-	221.70	
	Lease liabilities	-	101.06	315.02	229.55	645.63	
	Other financial liabilities	-	233.66	-	0.50	234.16	
	Total	105.25	690.94	586.30	230.05	1,612.54	
	As at March 31, 2022						
	Borrowings #	-	135.94	377.03	-	512.97	
	Trade payables	-	247.78	-	-	247.78	
	Lease liabilities	-	91.43	276.88	147.55	515.86	
	Other financial liabilities	-	242.13	-	0.56	242.69	
	Total	-	717.28	653.91	148.11	1,519.30	
	# Includes committed interest payment on borrowings.						

Textual information (131)

Disclosure of nature and extent of risks arising from financial instruments [Text Block]

37	Financial risk management objectives and policies						
	The Group's principal financial liabilities comprise loans and borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Group's operations. The Group's principal financial assets include trade and other receivables and cash and cash equivalents that derive directly from its operations.						
	The Group is exposed to market risk, credit risk and liquidity risk. The Group's senior management oversees the management of these risks and ensures that financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Group's policies and risk objectives.						
	(a) Market risk						

	Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises two types of risk: interest rate risk and currency risk. Financial instruments affected by market risk include borrowings, receivables, payables and deposits.		
	The sensitivity analysis in the following sections relate to the position as at March 31, 2022 and March 31, 2021. The sensitivity analysis has been prepared on the basis that the amount of net debt and the proportion of financial instruments in foreign currencies are all constant. The analysis excludes the impact of movements in market variables on the carrying values of gratuity and other post retirement obligations and provisions.		
	The sensitivity of the relevant profit or loss item is the effect of the assumed changes in respective market risks. This is based on the financial assets and		

financial liabilities held at

	March 31, 2022 and March 31, 2021.						
	Exposure to interest rate risk						
	Group's interest rate risk arises from borrowings obligations. Borrowings issued expose to fair value interest rate risk. The interest rate profile of the Group's interest-bearing Financial Instruments as reported to the management of the Group is as follows.						
	Variable-rate instruments	As at March 31, 2022	As at March 31, 2021				
	Non-current borrowings					353.50	-
	Current borrowings					118.52	93
	Interest rate sensitivity:						
	A reasonably possible change of 100 basis points in interest rates at the reporting date would have increased /(decreased) equity and profit or loss by the amounts shown below. This analysis assumes that all other variables, in particular foreign currency exchange rates, remain constant.						
	Particulars	Profit or (loss)	Equity, net of tax				
	100 bp	100 bp decrease					

	increase		100 bp increase	100 bp decrease			
	March 31, 2022						
	Non-current borrowings					(3.54)	3.
	Current borrowings					(1.19)	1.
	Total	(4.73)	4.73	(3.54)	3.54		
	March 31, 2021						
	Non-current borrowings					-	-
	Current borrowings					(0.93)	0.
	Total	(0.93)	0.93	(0.70)	0.70		
	Foreign currency risk						
	Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Group's exposure to the risk of changes in foreign exchange rates relates to the Group's operating activities denominated in United States Dollar (USD), Euro (EUR), Brazilian real (BRL) and British Pound Sterling (GBP).						
	The following table sets forth information relating to unhedged foreign currency exposure as at March 31, 2022 and March 31, 2021.						
	(i) Foreign						

	currency receivables:						
	Particulars	As at March 31, 2022	As at March 31, 2021				
	In foreign currency	Amount	In foreign currency	Amount			
	Trade receivables:						
	- USD			61,33,268	464.95	-	-
	- Euro			23,13,563	195.87	15,89,410	13
	- BRL			-	-	1,83,021	2.
	- GBP			8,521	0.85	4,188	0.
	Advance to creditors:						
	- USD			-	-	3,123	0.
	Total		661.67		139.87		
	(ii) Foreign currency payables:						
	Particulars	As at March 31, 2022	As at March 31, 2021				
	In foreign currency	Amount	In foreign currency	Amount			
	Trade payables:						
	- USD			27,423	2.08	75,010	5.
	- Euro			18,278	1.55	-	-
	Borrowings:						
	- USD			54,97,156	416.72	-	-
	Capital creditors:						
	- USD			11,41,308	86.52	-	-
	Advance from						

	customers:						
	- USD			42,163	3.16	-	-
	- Euro			17,500	1.51	-	-
	- GBP			281	0.03	-	-
	Refund liability to customers:						
	- USD			1,45,856	11.06	3,14,134	23
	- Euro			1,87,184	15.85		
	Total		538.48		28.60		
	Foreign currency sensitivity						
	The following tables demonstrate the sensitivity to a reasonably possible change in USD, Euro, BRL and GBP exchange rates, with all other variables held constant. The impact on the Group's profit before tax is due to changes in the fair value of monetary assets and liabilities.						
	Particulars	Profit or (loss)	Equity, net of tax				
	Effect in amount	Strengthening	Weakening	Strengthening	Weakening		
	March 31, 2022						
	5% Movement						
	USD					(2.73)	2.
	EUR					9.64	(9

	GBP					0.04	(0
	March 31, 2021						
	5% Movement						
	USD					(1.43)	1.
	EUR					6.84	(6
	BRL					0.12	(0
	GBP					0.02	(0
	Derivatives						
	The Group is exposed to certain risks relating to its ongoing business operations. The primary risks managed using derivative instruments are foreign currency risk.						
	The derivatives are taken to cover foreign exchange risk of highly probable forecasted sales transactions occurring in foreign currencies and foreign currency receivables.						
	Derivatives not designated as hedging instruments						
	The Group uses foreign exchange forward contracts to manage some of its transaction exposures. The foreign exchange forward						

contracts are not designated as cash flow hedges and are entered into for periods consistent with foreign currency exposure of the underlying

	transactions, generally within 12 months.						
	Outstanding derivatives instruments are as follows:						
	Particulars	Maturity					
	Less than 1 month	1 to 3 months	3 to 6 months	6 to 9 months	9 to 12 months	Total	
	As at March 31, 2022						
	Foreign exchange forward contracts (highly probable forecast sales)						
	Notional amount	-	-	-	-	-	-
	Average forward rate (Rs./USD)	-	-	-	-	-	
	As at March 31, 2021						
	Foreign exchange forward contracts (highly probable forecast sales)						
	Notional amount			26.67	79.21	77.51	78
	Average forward rate (Rs./USD)		76.21	75.43	73.82	74.34	74
	The impact of the hedging instruments on the balance sheet is, as follows:						
	Particulars	Notional amount	Carrying amount	Line item in the balance sheet			
	As at March 31, 2022						
	Foreign exchange forward contracts (highly probable forecast sales)	-	-	Mark to market liability on forward contracts under current financial Liability			

	As at March 31, 2021						
	Foreign exchange forward contracts (highly probable forecast sales)	302.53	0.13	Mark to market liability on forward contracts under current financial Liability			
	(b) Credit risk						
	Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Group is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments.						
	Trade Receivables						
	Trade Receivables of the Group are unsecured. Credit risk is managed through periodic monitoring of the creditworthiness of customers in the normal course of business. The allowance for impairment of Trade receivables is created to the						

extent and as and when required, based upon the expected collectability of accounts receivables. The Group evaluates the concentration of risk with respect to trade receivables as low, as its

	Customers are group of repute.						
	The maximum exposure to credit risk as at year end for trade receivable by geographic region are as follows:						
	Particulars	As at March 31, 2022	As at March 31, 2021				
	Domestic	372.85	170.92				
	Other regions	661.66	296.29				
	Total	1,034.51	467.21				
	Age of trade receivables (Gross)						
	Particulars	As at March 31, 2022	As at March 31, 2021				
	Not due	573.49	270.49				
	Less than 6 months	334.16	161.79				
	6 months - 1 year	94.12	20.96				
	1-2 years	17.31	0.40				
	2-3 years	1.88	5.48				
	More than 3 years	13.55	8.09				
	Total	1,034.51	467.21				
	Financial instruments and cash deposits						
	Credit risk from balances with banks and financial institutions is managed by the Group’s treasury department in accordance with the						

Group’s policy. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty. Counterparty credit limits are reviewed by the Group’s Board of Directors on an annual basis, and may be updated throughout the year subject to approval of the senior management. The limits are set to minimize the concentration of risks and therefore mitigate financial loss through counterparty’s

	potential failure to make payments.						
	(c) Liquidity risk						
	Liquidity risk is the risk that the Group may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses. The Group's objective is to, at all times maintain optimum levels of liquidity to meet its cash and collateral requirements. The Group closely monitors its liquidity position and deploys a robust cash management system. It maintains adequate sources of financing through various short term and long term loans at an optimized cost.						
	The table below summarizes the maturity profile of the Group's financial liabilities based on contractual undiscounted payments:						
	Particulars	On demand	Less than 1 year	1 year to 5 years	More than 5 years	Total	
	As at March 31, 2022						
	Borrowings #	-	135.94	377.03	-	512.97	

	Trade payables	-	247.78	-	-	247.78	
	Lease liabilities	-	91.43	276.88	147.55	515.86	
	Other financial liabilities	-	242.13	-	0.56	242.69	
	Total	-	717.28	653.91	148.11	1,519.30	
	As at March 31, 2021						
	Borrowings #	93.22	150.00	-	-	243.22	
	Trade payables	-	123.27	-	-	123.27	
	Lease liabilities	-	57.48	230.60	145.94	434.02	
	Other financial liabilities	-	73.58	-	0.50	74.08	
	Total	93.22	404.33	230.60	146.44	874.59	
	# Includes committed interest payment on borrowings.						

Textual information (132)

Disclosure of credit risk [Text Block]

(b) Credit risk		
Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Group is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments.		
Trade Receivables		
Trade Receivables of the Group are unsecured. Credit risk is managed through periodic monitoring of the creditworthiness of customers in the normal course of business. The allowance for impairment of Trade receivables is created to the extent and as and when required, based upon the expected collectability of accounts receivables. The Group evaluates the concentration of risk with respect to trade receivables as low, as its Customers are group of repute.		
The maximum exposure to credit risk as at year end for trade receivable by geographic region are as follows:		
Particulars	As at March 31, 2023	As at March 31, 2022
Domestic	373.04	372.85
Other regions	754.19	661.66
Total	1,127.24	1,034.51
Age of trade receivables (Gross)		
Particulars	As at March 31, 2023	As at March 31, 2022
Not due	608.15	573.49
Less than 6 months	409.51	334.16
6 months - 1 year	51.40	94.12
1-2 years	38.75	17.31
2-3 years	5.11	1.88
More than 3 years	14.32	13.55

Total	1,127.24	1,034.51
Financial instruments and cash deposits		
Credit risk from balances with banks and financial institutions is managed by the Group's treasury department in accordance with the Group's policy. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty. Counterparty credit limits are reviewed by the Group's Board of Directors on an annual basis, and may be updated throughout the year subject to approval of the senior management. The limits are set to minimize the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments.		

Textual information (133)

Disclosure of credit risk [Text Block]

(b) Credit risk		
Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Group is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments.		
Trade Receivables		
Trade Receivables of the Group are unsecured. Credit risk is managed through periodic monitoring of the creditworthiness of customers in the normal course of business. The allowance for impairment of Trade receivables is created to the extent and as and when required, based upon the expected collectability of accounts receivables. The Group evaluates the concentration of risk with respect to trade receivables as low, as its Customers are group of repute.		
The maximum exposure to credit risk as at year end for trade receivable by geographic region are as follows:		
Particulars	As at March 31, 2022	As at March 31, 2021
Domestic	372.85	170.92
Other regions	661.66	296.29
Total	1,034.51	467.21
Age of trade receivables (Gross)		
Particulars	As at March 31, 2022	As at March 31, 2021
Not due	573.49	270.49
Less than 6 months	334.16	161.79
6 months - 1 year	94.12	20.96
1-2 years	17.31	0.40
2-3 years	1.88	5.48
More than 3 years	13.55	8.09

Total	1,034.51	467.21
Financial instruments and cash deposits		
Credit risk from balances with banks and financial institutions is managed by the Group's treasury department in accordance with the Group's policy. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty. Counterparty credit limits are reviewed by the Group's Board of Directors on an annual basis, and may be updated throughout the year subject to approval of the senior management. The limits are set to minimize the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments.		

Textual information (134)

Explanation of credit risk management practices and how they relate to recognition and measurement of expected credit losses [Text Block]

(b) Credit risk		
Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Group is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments.		
Trade Receivables		
Trade Receivables of the Group are unsecured. Credit risk is managed through periodic monitoring of the creditworthiness of customers in the normal course of business. The allowance for impairment of Trade receivables is created to the extent and as and when required, based upon the expected collectability of accounts receivables. The Group evaluates the concentration of risk with respect to trade receivables as low, as its Customers are group of repute.		
The maximum exposure to credit risk as at year end for trade receivable by geographic region are as follows:		
Particulars	As at March 31, 2023	As at March 31, 2022
Domestic	373.04	372.85
Other regions	754.19	661.66
Total	1,127.24	1,034.51
Age of trade receivables (Gross)		
Particulars	As at March 31, 2023	As at March 31, 2022
Not due	608.15	573.49
Less than 6 months	409.51	334.16
6 months - 1 year	51.40	94.12
1-2 years	38.75	17.31
2-3 years	5.11	1.88
More than 3 years	14.32	13.55

Total	1,127.24	1,034.51
Financial instruments and cash deposits		
Credit risk from balances with banks and financial institutions is managed by the Group's treasury department in accordance with the Group's policy. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty. Counterparty credit limits are reviewed by the Group's Board of Directors on an annual basis, and may be updated throughout the year subject to approval of the senior management. The limits are set to minimize the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments.		

Textual information (135)

Explanation of credit risk management practices and how they relate to recognition and measurement of expected credit losses [Text Block]

(b) Credit risk		
Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Group is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments.		
Trade Receivables		
Trade Receivables of the Group are unsecured. Credit risk is managed through periodic monitoring of the creditworthiness of customers in the normal course of business. The allowance for impairment of Trade receivables is created to the extent and as and when required, based upon the expected collectability of accounts receivables. The Group evaluates the concentration of risk with respect to trade receivables as low, as its Customers are group of repute.		
The maximum exposure to credit risk as at year end for trade receivable by geographic region are as follows:		
Particulars	As at March 31, 2022	As at March 31, 2021
Domestic	372.85	170.92
Other regions	661.66	296.29
Total	1,034.51	467.21
Age of trade receivables (Gross)		
Particulars	As at March 31, 2022	As at March 31, 2021
Not due	573.49	270.49
Less than 6 months	334.16	161.79
6 months - 1 year	94.12	20.96
1-2 years	17.31	0.40
2-3 years	1.88	5.48
More than 3 years	13.55	8.09

Total	1,034.51	467.21	

Textual information (136)

Disclosure of how entity manages liquidity risk [Text Block]

(c) Liquidity risk

Liquidity risk is the risk that the Group may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses. The Group's objective is to, at all times maintain optimum levels of liquidity to meet its cash and collateral requirements. The Group closely monitors its liquidity position and deploys a robust cash management system. It maintains adequate sources of financing through various short term and long term loans at an optimized cost.

The table below summarizes the maturity profile of the Group's financial liabilities as at March 31, 2023 and as at March 31,2022 :

Particulars	On demand	Less than 1 year	1 year to 5 years	More than 5 years	Total
As at March 31, 2023					
Borrowings #	105.25	134.52	271.28	-	511.05
Trade payables	-	221.70	-	-	221.70
Lease liabilities	-	101.06	315.02	229.55	645.63
Other financial liabilities	-	233.66	-	0.50	234.16

Total	105.25	690.94	586.30	230.05	1,612.54	
As at March 31, 2022						
Borrowings #	-	135.94	377.03	-	512.97	
Trade payables	-	247.78	-	-	247.78	
Lease liabilities	-	91.43	276.88	147.55	515.86	
Other financial liabilities	-	242.13	-	0.56	242.69	
Total	-	717.28	653.91	148.11	1,519.30	
# Includes committed interest payment on borrowings.						

Textual information (137)

Disclosure of how entity manages liquidity risk [Text Block]

(c) Liquidity risk								
Liquidity risk is the risk that the Group may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses. The Group's objective is to, at all times maintain optimum levels of liquidity to meet its cash and collateral requirements. The Group closely monitors its liquidity position and deploys a robust cash management system. It maintains adequate sources of financing through various short term and long term loans at an optimized cost.								
The table below summarizes the maturity profile of the Group's financial liabilities based on contractual undiscounted payments:								
Particulars	On demand	Less than 1 year	1 year to 5 years	More than 5 years	Total			
As at March 31, 2022								
Borrowings #	-	135.94	377.03	-	512.97			
Trade payables	-	247.78	-	-	247.78			
Lease liabilities	-	91.43	276.88	147.55	515.86			

Other financial liabilities	-	242.13	-	0.56	242.69	
Total	-	717.28	653.91	148.11	1,519.30	
As at March 31, 2021						
Borrowings #	93.22	150.00	-	-	243.22	
Trade payables	-	123.27	-	-	123.27	
Lease liabilities	-	57.48	230.60	145.94	434.02	
Other financial liabilities	-	73.58	-	0.50	74.08	
Total	93.22	404.33	230.60	146.44	874.59	
# Includes committed interest payment on borrowings.						

[400400] Notes - Non-current investments

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (138) [See below]	Textual information (139) [See below]
Aggregate amount of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (138)

Disclosure of notes on non-current investments explanatory [Text Block]

4.1	Investment in associate and joint venture							
	Particulars			As at March 31, 2023	As at March 31, 2022			
	Non-current							
	Investments in equity shares of joint venture (carried at cost) (Unquoted)							
	350,000 (March 31, 2022: 350,000) fully paid equity shares of Ingenuity Biosciences Private Limited of Rs. 10 each				-	-		
	Total non-current investments						-	-
	Total non-current investment							
	Aggregate amount of quoted investments and market value thereof						-	-
	Aggregate amount of unquoted investments						-	-
	Aggregate amount of impairment						-	-
i.	Summary of movement of investment in associate:							
	Particulars			As at March	As at March 31, 2022			

				31, 2023				
	Opening carrying value as at the beginning of the year						-	366.39
	Add: Investment in associate during the year						-	-
	Add/Less: share of profit / (loss) of associate						-	11.28
	less: Share of other comprehensive (loss) (net of tax)						-	(0.18)
	Closing carrying value as at July 15, 2021*						-	377.49
	*The Holding Company has entered into investment agreement with Bioneeds and its shareholders on July 07, 2021 for effecting the same. On July 16, 2021, the Holding Company completed this acquisition and appointed majority of its nominee directors on the board, thereby making Bioneeds its subsidiary. Accordingly, the additional acquisition of shares has been accounted under Ind AS 103 Business Combination. Refer note 41 (b) for further details.							
ii.	Summary of movement of investment in							

	joint venture:							
	Particulars			As at March 31, 2023	As at March 31, 2022			
	Opening carrying value as at the beginning of the year						-	0.59
	Add: Investment in joint venture during the year						-	-
	Add/Less: Share of Profit/(loss) of joint venture						-	(0.59)
	Add/less: Share of other comprehensive income/(loss) (net of tax)						-	-
	Closing carrying value as at the end of the year						-	-

Textual information (139)

Disclosure of notes on non-current investments explanatory [Text Block]

	(All amounts in Indian rupees million, unless otherwise stated)						
4.1	Investment in associate and joint venture						
	Particulars		As at March 31, 2022	As at March 31, 2021			
	Non-current						
	Investment in equity shares of Associate (became a subsidiary w.e.f. July 16, 2021) (carried at cost) (Unquoted) (refer note 41 (a) and 41 (b))						
	5,364,304 (March 31, 2021: 2,142,883) fully paid equity shares of Bioneeds India Private Limited of Rs. 10 each	-	366.39				
	Investments in equity shares of joint venture (carried at cost) (Unquoted)						
	350,000 (March 31, 2021: 350,000) fully paid equity shares of Ingenuity Biosciences Private Limited of Rs. 10 each	-	0.59				
	Total non-current					-	

	investments						366.98
	Total non-current investment					-	366.98
	Aggregate amount of quoted investments and market value thereof				-	-	
	Aggregate amount of unquoted investments				-	366.98	
	Aggregate amount of impairment					-	-
i.	Summary of movement of investment in associate:						
	Particulars		As at March 31, 2022	As at March 31, 2021			
	Opening carrying value as at the beginning of the year					366.39	-
	Add: Investment in associate during the year					-	366.71
	Add/Less: share of profit / (loss) of associate					11.28	(0.31)
	less: Share of other comprehensive (loss) (net of tax)					(0.18)	(0.01)
	Closing carrying value as at July 15, 2021*					377.49	366.39
	*The Holding Company has entered into investment agreement with Bioneeds and its						

	shareholders on July 07, 2021 for effecting the same. On July 16, 2021, the Holding Company completed this acquisition and appointed majority of its nominee directors on the board, thereby making Bioneeds its subsidiary. Accordingly, the additional acquisition of shares has been accounted under Ind AS 103 Business Combination. Refer note 41 (b) for further details.						
ii.	Summary of movement of investment in joint venture:						
	Particulars		As at March 31, 2022	As at March 31, 2021			
	Opening carrying value as at the beginning of the year					0.59	-
	Add: Investment in joint venture during the year					-	3.50
	Less: Share of loss of joint venture					(0.59)	(2.91)
	Add/less: Share of other comprehensive income/(loss) (net of tax)					-	-
	Closing carrying value as at the end of the year					-	0.59

[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]	Column 1	
	01/04/2022 to 31/03/2023	**01/04/2021 to 31/03/2022**
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments
Nature of current investments	Investment in Mutual Funds	Investment in Mutual Funds
Current investments	546.87	883.98
Basis of valuation of current investments	carried at fair value through profit and loss	carried at fair value through profit and loss
Name of body corporate in whom investment has been made	Various schemes of Mutual Funds	Various schemes of Mutual Funds

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

	01/04/2022 to 31/03/2023	**01/04/2021 to 31/03/2022**
Disclosure of notes on current investments explanatory [TextBlock]	Textual information (140) [See below]	Textual information (141) [See below]
Aggregate amount of quoted current investments	546.87	883.98
Market value of quoted current investments	546.87	883.98
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

Textual information (140)

Disclosure of notes on current investments explanatory [Text Block]

4.2	Investments							
	Particulars			As at March 31, 2023	As at March 31, 2022			
	Current							
	Investments in units of mutual funds (carried at fair value through profit and loss) (Quoted)							
	332,052.84 (March 31, 2022: 332,052.84) Units of ICICI Prudential Savings Fund (Regular Growth)					151.91	143.90	
	256,229.87 (March 31, 2022: 256,229.87) Units of Aditya Birla Sun Life Low Duration Fund (Regular Growth)				143.99	137.32		
	86,990.63 (March 31, 2022: 86,990.63) Units of Aditya Birla Sun Life Low Duration Fund (Direct Growth)					53.19	50.31	
	Nil (March 31, 2022: 87,316.55) Units of Aditya Birla Sun Life Overnight Fund (Direct Growth)					-	100.39	
	Nil (March 31, 2022: 21,241.74) Units of Axis Liquid Fund (Direct Growth)						-	50.22
	1,009,713.94 (March 31, 2022: 1,009,713.94) Units of HDFC Low Duration Fund (Direct Growth)					53.03	50.27	
	17,319.34 (March 31, 2022: 17,319.34) Units of					53.01	50.25	

	Kotak Low Duration Fund (Direct Growth)								
	Nil (March 31, 2022: 88,556.45) Units of Kotak Overnight Fund (Direct Growth)					-	100.41		
	Nil (March 31, 2022: 9,642.39) Units of Nippon India Liquid Fund (Direct Growth)					-	50.22		
	27,464.47 (March 31, 2022: 15,859.79) Units of Nippon India Low Duration Fund (Direct Growth)					91.74	50.26		
	Nil (March 31, 2022: 28,793.72) Units of UTI Liquid Cash Plan (Direct Growth)					-	100.43		
	Total current investments						546.87	883.98	
	Total current investments						546.87	883.98	
	Aggregate amount of quoted investments and market value thereof					546.87	883.98		
	Aggregate amount of unquoted investments					-	-		
	Aggregate amount of impairment						-	-	

Textual information (141)

Disclosure of notes on current investments explanatory [Text Block]

4.2	Investments						
	Particulars		As at March 31, 2022	As at March 31, 2021			
	Current						
	Investments in units of mutual funds (carried at fair value through profit and loss) (Quoted)						
	332,052.84 (March 31, 2021: 339,115.72) Units of ICICI Prudential Savings Fund (Regular Growth)		143.90	141.07			
	Nil (March 31, 2021: 165,138.45) Units of ICICI Prudential Liquid Fund (Regular Growth)		-	50.04			
	256,229.87 (March 31, 2021: 208,249.21) Units of Aditya Birla Sun Life Low Duration Fund (Regular Growth)	137.32	107.41				
	86,990.63 (March 31, 2021: Nil) Units of Aditya Birla Sun Life Low Duration Fund (Direct Growth)	50.31	-				
	87,316.55 (March 31, 2021: Nil) Units of						

		Aditya Birla Sun Life	100.39	-	

	Overnight Fund (Direct Growth)						
	21,241.74 (March 31, 2021: Nil) Units of Axis Liquid Fund (Direct Growth)	50.22	-				
	1,009,713.94 (March 31, 2021: Nil) Units of HDFC Low Duration Fund (Direct Growth)	50.27	-				
	17,319.34 (March 31, 2021: Nil) Units of Kotak Low Duration Fund (Direct Growth)	50.25	-				
	88,556.45 (March 31, 2021: Nil) Units of Kotak Overnight Fund (Direct Growth)	100.41	-				
	9,642.39 (March 31, 2021: Nil) Units of Nippon India Liquid Fund (Direct Growth)	50.22	-				
	15,859.79 (March 31, 2021: Nil) Units of current Nippon India Low Duration Fund (Direct Growth)	50.26	-				
	28,793.72 (March 31, 2021: Nil) Units of UTI Liquid Cash Plan (Direct Growth)	100.43	-				
	Total current investments					883.98	298.
	Total current investments					883.98	298.

	Aggregate amount of quoted investments and market value thereof				883.98	298.52	
	Aggregate amount of unquoted investments				-	-	
	Aggregate amount of impairment					-	-

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	1,056.7	359.13
Net cash flows from (used in) operating activities	1,056.7	359.13
Net cash flows from (used in) investing activities, continuing operations	-1,263.16	-1,536.66
Net cash flows from (used in) investing activities	-1,263.16	-1,536.66
Net cash flows from (used in) financing activities, continuing operations	-11.69	(A) 1,626.3
Net cash flows from (used in) financing activities	-11.69	1,626.3

Footnotes

(A) Including effect of Rs. 0.68 mln. on account of acquisition of subsidiary

[400100] Notes - Equity share capital

Disclosure of classes of equity share capital [Table] ..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares of Rs. 10 each (w.e.f. June 26, 2021 Equity Shares of Rs. 2 each)
Number of shares authorised	[shares] 18,22,03,400	[shares] 18,22,03,400		[shares] 18,22,03,400
Value of shares authorised	364.4068	364.4068		364.4068
Number of shares issued	[shares] 5,28,93,986	[shares] 5,28,93,986		[shares] 5,28,93,986
Value of shares issued	105.787972	105.787972		105.787972
Number of shares subscribed and fully paid	[shares] 5,28,93,986	[shares] 5,28,93,986		[shares] 5,28,93,986
Value of shares subscribed and fully paid	105.787972	105.787972		105.787972
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] 5,28,93,986	[shares] 5,28,93,986		[shares] 5,28,93,986
Total value of shares subscribed	105.787972	105.787972		105.787972
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 5,28,93,986	[shares] 5,28,93,986		[shares] 5,28,93,986
Value of shares called	105.787972	105.787972		105.787972
Value of shares paid-up	105.787972	105.787972		105.787972
Par value per share				[INR/shares] 2
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued as bonus shares	[shares] 0	[shares] 4,24,35,910		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 63,61,086		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 30,86,248		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 3,15,600		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 93,946		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 5,22,92,790		[shares] 0
Decrease in number of shares during period [Abstract]				
Other decrease in number of shares	[shares] 0	[shares] 3,52,29,780		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 3,52,29,780		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 1,70,63,010		[shares] 0
Number of shares outstanding at end of period	[shares] 5,28,93,986	[shares] 5,28,93,986	[shares] 3,58,30,976	[shares] 5,28,93,986
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of bonus issue during period	0	84.87182		0

Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	13.333532		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0.6312		0
Amount of other issue arising out of conversion of securities during period	0	0.93946		0
Total aggregate amount of increase in equity share capital during period	0	99.776012		0
Decrease in equity share capital during period [Abstract]				
Other decrease in amount of shares	0	352.2978		0
Total decrease in equity share capital during period	0	352.2978		0
Total increase (decrease) in share capital	0	-252.521788		0
Equity share capital at end of period	105.787972	105.787972	358.30976	105.787972
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 2,22,51,712	[shares] 2,22,51,712		[shares] 2,22,51,712
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 2,22,51,712	[shares] 2,22,51,712		[shares] 2,22,51,712
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]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Equity Shares of Rs. 10 each (w.e.f. June 26, 2021 Equity Shares of Rs. 2 each)

Disclosure of classes of equity share capital [Table] ..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Equity Shares of Rs. 10 each (w.e.f. June 26, 2021 Equity Shares of Rs. 2 each)		0.0001% CCCPS Class 'A' Rs.10 each	0.0001% CCCPS Class 'A' Rs.10 each
Number of shares authorised	[shares] 18,22,03,400		[shares] 0	[shares] 0
Value of shares authorised	364.4068		0	0
Number of shares issued	[shares] 5,28,93,986		[shares] 0	[shares] 0
Value of shares issued	105.787972		0	0
Number of shares subscribed and fully paid	[shares] 5,28,93,986		[shares] 0	[shares] 0
Value of shares subscribed and fully paid	105.787972		0	0
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 5,28,93,986		[shares] 0	[shares] 0
Total value of shares subscribed	105.787972		0	0
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 5,28,93,986		[shares] 0	[shares] 0
Value of shares called	105.787972		0	0
Value of shares paid-up	105.787972		0	0
Par value per share	[INR/shares] 2		[INR/shares] 0	[INR/shares] 0
Amount per share called in case shares not fully called	[INR/shares] 0		[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued as bonus shares	[shares] 4,24,35,910		[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 63,61,086		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 30,86,248		[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 3,15,600		[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 93,946		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 5,22,92,790		[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				
Other decrease in number of shares	[shares] 0		[shares] 0	[shares] 3,52,29,780
Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 3,52,29,780
Total increase (decrease) in number of shares outstanding	[shares] 5,22,92,790		[shares] 0	[shares] -3,52,29,780
Number of shares outstanding at end of period	[shares] 5,28,93,986	[shares] 6,01,196	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of bonus issue during period	84.87182		0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other private placement issue during period	13.333532		0	0
Amount of other issues during period	0		0	0

Amount of shares issued under employee stock option plan	0.6312		0	0
Amount of other issue arising out of conversion of securities during period	0.93946		0	0
Total aggregate amount of increase in equity share capital during period	99.776012		0	0
Decrease in equity share capital during period [Abstract]				
Other decrease in amount of shares	0		0	352.2978
Total decrease in equity share capital during period	0		0	352.2978
Total increase (decrease) in share capital	99.776012		0	-352.2978
Equity share capital at end of period	105.787972	6.01196	0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 2,22,51,712		[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 2,22,51,712		[shares] 0	[shares] 0
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]			Textual information (142) [See below]	Textual information (143) [See below]
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]				
Application money received for allotment of securities and due for refund, principal	0		0	0
Application money received for allotment of securities and due for refund, interest accrued	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Type of share	Equity Shares of Rs. 10 each (w.e.f. June 26, 2021 Equity Shares of Rs. 2 each)		0.0001% CCCPS Class 'A' Rs.10 each	0.0001% CCCPS Class 'A' Rs.10 each

Disclosure of classes of equity share capital [Table] ..(3)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]
	31/03/2021
Disclosure of classes of equity share capital [Abstract]	
Disclosure of classes of equity share capital [Line items]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 3,52,29,780
Reconciliation of value of shares outstanding [Abstract]	
Equity share capital at end of period	352.2978

Disclosure of shareholding more than five per cent in company [Table] ..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Type of share	Equity Shares of Rs. 10 each (w.e.f. June 26, 2021 Equity Shares of Rs. 2 each)	Equity Shares of Rs. 10 each (w.e.f. June 26, 2021 Equity Shares of Rs. 2 each)	Equity shares of Rs. 2 each	Equity shares of Rs. 2 each
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares of Rs. 10 each (w.e.f. June 26, 2021 Equity Shares of Rs. 2 each)	Equity Shares of Rs. 10 each (w.e.f. June 26, 2021 Equity Shares of Rs. 2 each)	Equity shares of Rs. 2 each	Equity shares of Rs. 2 each
Name of shareholder	Basil Private Limited, Bondway Investment Inc. and Sabre Partners AIF Trust	Basil Private Limited, Bondway Investment Inc. and Sabre Partners AIF Trust	Basil Private Limited	Basil Private Limited
Country of incorporation or residence of shareholder	MAURITIUS	MAURITIUS	MAURITIUS	MAURITIUS
Number of shares held in company	[shares] 3,81,43,132	[shares] 3,81,43,132	[shares] 2,22,51,712	[shares] 2,22,51,712
Percentage of shareholding in company	72.11%	72.11%	42.07%	42.07%

Disclosure of shareholding more than five per cent in company [Table] ..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Type of share	Equity shares of Rs. 2 each	Equity shares of Rs. 2 each	Equity shares of Rs. 2 each	Equity shares of Rs. 2 each
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity shares of Rs. 2 each	Equity shares of Rs. 2 each	Equity shares of Rs. 2 each	Equity shares of Rs. 2 each
Name of shareholder	Bondway Investment Inc.	Bondway Investment Inc.	Sabre Partners AIF Trust	Sabre Partners AIF Trust
Permanent account number of shareholder	AAHCB9293Q	AAHCB9293Q	AAWTS1205K	AAWTS1205K
Country of incorporation or residence of shareholder	VIRGIN ISLANDS, BRITISH	VIRGIN ISLANDS, BRITISH	INDIA	INDIA
Number of shares held in company	[shares] 1,31,30,580	[shares] 1,31,30,580	[shares] 27,60,840	[shares] 27,60,840
Percentage of shareholding in company	24.82%	24.82%	5.22%	5.22%

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]	
Name of shareholder [Axis]	Name of shareholder [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Type of share	0.0001% CCCPS Class 'A' Rs.10 each	0.0001% CCCPS Class 'A' Rs.10 each
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	0.0001% CCCPS Class 'A' Rs.10 each	0.0001% CCCPS Class 'A' Rs.10 each

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (144) [See below]	Textual information (145) [See below]
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	[pure] 0	[pure] 23
Nature of security on private placement of equity share	N.A.	Equity Shares of Rs. 2 each

Textual information (142)

Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [Text Block]

Terms of conversion / redemption of CCCPS Class 'A'

i. The CCCPS Class 'A' shall be entitled to 0.0001% participatory and cumulative dividend. During the year, the board of directors at their meeting held on May 25, 2021 have modified the percentage of dividend from 0.0001% to 14.11%, which was approved, and dividend has been paid for the period from October 27, 2018 till March 31, 2021 amounting to Rs. 120.80 million.

ii. The outstanding CCCPS Class 'A' shares were converted into 93,946 equity shares based on approval of Board of Directors and Members of the company on June 29, 2021.

Textual information (143)

Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [Text Block]

Terms of conversion / redemption of CCCPS Class 'A'

i. The CCCPS Class 'A' shall be entitled to 0.0001% participatory and cumulative dividend. During the year, the board of directors at their meeting held on May 25, 2021 have modified the percentage of dividend from 0.0001% to 14.11%, which was approved, and dividend has been paid for the period from October 27, 2018 till March 31, 2021 amounting to Rs. 120.80 million.

ii. The CCCPS Class 'A' shall not be entitled to any voting rights.

iii. The conversion of CCCPS Class 'A' in to equity shares shall be subject to the approval of the Board of Directors of the holding Company. The outstanding CCCPS Class 'A' shares will be converted into 93,946 equity shares.

iv. The rights of preference shareholders shall be governed in accordance with the provisions of the Companies Act, 2013, including any statutory modification(s) and re-enactment(s), thereof, and the Memorandum and Articles of Association of the holding Company, as may be amended from time to time.

v. The conversion of CCCPS Class 'A' in to equity shares shall be subject to all rules, regulations prevailing / applicable at the time of such conversion and shall be subject to approvals / conditions of Central Government of India, Reserve Bank of India and such other statutory authority as may be applicable and prevailing at the time of conversion.

The members in their meeting held on June 29, 2021 approved conversion of 35,229,780 CCCPS Class ‘A’ into 93,946 equity shares of Rs. 10 each.

Textual information (144)

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

13.1	Equity share capital					
	Particulars	Equity shares				
	No. of Shares	Amount				
	Authorised equity shares of Rs. 2 each (Rs. 10 each till June 28, 2021)					
	As at April 01, 2021					
	Change during the year					
	Change due to preference shares CCCPS Class 'A' of Rs. 10 each converted into equity shares of Rs. 10 each			3,56,40,680	356.41	
	Change due to equity shares of Rs. 10 each splitted into equity shares of Rs. 2 each				14,57,62,720	
	As at March 31, 2022					
	Change during the year					
	As at March 31, 2023					
	Particulars	Equity shares				
	No. of Shares	Amount				
	Issued, subscribed and fully paid up equity shares of Rs. 2 each (Rs.					

	10 each till June 28, 2021)					
	As at April 01, 2021					
	Changes due to prior period errors					
	Issue of equity shares of Rs 10 face value during the year					
	Preference shares CCCPS Class 'A' of Rs. 10 each converted into equity shares of Rs. 10 face value					
	Split of equity shares of Rs. 10 face value to Rs. 2 face value					
	Shares issued during the year - bonus issue					
	Issue of equity shares of Rs. 2 face value during the year					
	Shares issued under ESOP scheme of Rs 2 face value during the year					
	As at March 31, 2022					
	Changes due to prior period errors					
	Change during the year					
	As at March 31, 2023					
	Terms/ rights attached to equity shares					

	In respect of ordinary shares, voting rights shall be in the same proportion as the capital paid upon such ordinary share bears to the total paid up ordinary capital of the holding company. The dividend proposed by the board of directors, if any, is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the shareholders of Ordinary shares are eligible to receive the remaining assets of the holding company after distribution of all preferential amounts, in proportion to their shareholdings.					
	The board of directors in their meeting held on June 26, 2021 approved split of each equity share of Rs. 10 each into 5 equity shares of Rs. 2 each which was approved by the members in their meeting held on June 29, 2021.					
	The board of directors in					

		their meeting held on June 26, 2021 approved issue of 11 bonus shares fully paid for each equity share of Rs. 2 each which was approved by the members in

	their meeting held on June 29, 2021.					
	Details of shareholders holding more than 5% shares in the Company					
	Equity Share Capital					
	Particulars	As at March 31, 2023	As at March 31, 2022			
	No. of shares	% holding	No. of shares	% holding		
	Equity shares of Rs. 2 each (refer above note)					
	Basil Private Limited		2,22,51,712	42.07%	2,22,51,712	42.07%
	Bondway Investment Inc.		1,31,30,580	24.82%	1,31,30,580	24.82%
	Sabre Partners AIF Trust		27,60,840	5.22%	27,60,840	5.22%
13.2	Instruments entirely equity in nature (Compulsory Convertible Cumulative Participatory Preference Share class 'A' (CCCPS class 'A'))					
	Particulars	CCCPS Class 'A'				
	No. of Shares	Amount				
	Authorised shares of Rs. 10 each:					
	As at April 01, 2021					
	Change due to conversion					

		of preference shares CCCPS Class 'A' of Rs. 10			(3,56,40,680)	(356.41)

	each into equity shares of Rs. 10 each					
	As at March 31, 2022					
	Change during the year					
	As at March 31, 2023					
	Particulars	CCCPS Class 'A'				
	No. of shares	Amount				
	Issued, subscribed and fully paid up shares of Rs. 10 each:					
	As at April 01, 2021					
	Changes in CCCPS class 'A' due to prior period errors					
	Conversion of preference shares CCCPS class 'A' into equity shares of Rs. 10 face value during the year					
	As at March 31, 2022					
	Change during the year					
	As at March 31, 2023					
	Terms of conversion / redemption of CCCPS Class 'A'					
	i. The CCCPS Class 'A' shall be entitled to 0.0001% participatory and					

		cumulative dividend. During the year, the board of directors at their meeting held on May 25, 2021 have modified the percentage of dividend from 0.0001% to 14.11%, which was approved, and dividend has been paid for the period from October 27, 2018 till March 31, 2021

	amounting to Rs. 120.80 million.					
	ii. The outstanding CCCPS Class 'A' shares were converted into 93,946 equity shares based on approval of Board of Directors and Members of the company on June 29, 2021.					
13.3	Shares held by Holding Company					
	Name of the shareholder	As at March 31, 2023	As at March 31, 2022			
	No. of shares	Amount	No. of shares	Amount		
	Basil Private Limited #					
	Equity shares of Rs. 2 each (refer above note)	2,22,51,712	44.50	2,22,51,712	44.50	
13.4	Aggregate number of equity shares issued as bonus, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date:					
	Particulars			For the year ended March 31, 2023 (Number)	For the year ended March 31, 2022 (Number)	For the year ended March 31, 2021 (Number)
	Issue of fully paid equity shares of Rs. 2 each as bonus shares		-	4,24,35,910	-	-
	Issue of fully					

	paid Preference shares CCCPS Class 'A' of Rs. 10 each as bonus shares	-	-	-	-	3,52,29,780
	Buyback of Preference shares CCCPS Class 'B' of Rs. 3340 each		-	-	-	-
	Issue of equity share of Rs 2 each for investment in Bioneeds India Private Limited	-	28,39,864	-	-	
13.5	Equity Shareholding of Promoters as at March 31, 2022					
	Promoter Name	Class of share	No. of shares at the beginning of the year	Change during the year *	No. of shares at the end of the year	% of Total shares
	Basil Private Limited	Equity shares of Rs. 2 each fully paid	4,06,194	2,18,45,518	2,22,51,712	42.07
	Total	4,06,194	2,18,45,518	2,22,51,712	42.07	(25.49)
	* change during the year represents the change on account of bonus, share split and transfer of shares.					
	# % change is on account of new shares issued to shareholders other than Promoter and transfer of shares by Promoter.					

13.6	Equity Shareholding of Promoters as at March 31, 2023					
	Promoter Name	Class of share	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of Total shares
	Basil Private Limited		Equity shares of Rs. 2 each fully paid	2,22,51,712	-	2,22,51,712
	Total	2,22,51,712	-	2,22,51,712	42.07	
13.7	Employees Stock Option Scheme					
	1,289,970 equity shares (March 31, 2022: 1,491,840 equity shares) of the face value Rs.2 each are reserved under Employee Stock Option Plan of the company (refer note 31 and note 39).					

Textual information (145)

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

	(All amounts in Indian rupees million, unless otherwise stated)					
13.1	Equity share capital					
	Particulars	Equity shares				
	No. of Shares	Amount				
	Authorised equity shares of Rs. 2 each (Rs. 10 each till June 28, 2021)					
	As at April 01, 2020					
	Change during the year					
	As at March 31, 2021					
	Change during the year					
	Change due to preference shares CCCPS Class 'A' of Rs. 10 each converted into equity shares of Rs. 10 each		3,56,40,680	356.41		
	Change due to equity shares of Rs. 10 each splitted into equity shares of Rs. 2 each			14,57,62,720	-	
	As at March 31, 2022					
	Particulars	Equity shares				
	No. of Shares	Amount				
	Issued, subscribed and fully paid up equity shares of					

	Rs. 2 each (Rs. 10 each till June 28, 2021)					
	As at April 01, 2020					
	Changes in Equity Share Capital due to prior period errors					
	Issue of equity shares during the year					
	As at March 31, 2021					
	Changes in Equity Share Capital due to prior period errors					
	Issue of equity shares of Rs 10 face value during the year					
	Preference shares CCCPS Class 'A' of Rs. 10 each converted into equity shares of Rs. 10 face value					
	Split of equity shares of Rs. 10 face value to Rs. 2 face value					
	Shares issued during the year - bonus issue					
	Issue of equity shares of Rs. 2 face value during the year					
	Shares issued under ESOP scheme of Rs 2 face value during the year					
	As at March 31, 2022					
	Terms/ rights attached to equity shares					
	In respect of ordinary shares,					

		voting rights shall be in the same proportion as the capital paid upon such ordinary share bears to the total paid up ordinary capital of the holding company. The dividend proposed by the board of directors, if any, is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the shareholders of Ordinary shares are eligible to receive the remaining assets of the holding company after distribution of all preferential amounts, in

	proportion to their shareholdings.					
	The board of directors in their meeting held on June 26, 2021 approved split of each equity share of Rs. 10 each into 5 equity shares of Rs. 2 each which was approved by the members in their meeting held on June 29, 2021.					
	The board of directors in their meeting held on June 26, 2021 approved issue of 11 bonus shares fully paid for each equity share of Rs. 2 each which was approved by the members in their meeting held on June 29, 2021.					
	Details of shareholders holding more than 5% shares in the Company					
	Equity Share Capital					
	Particulars	As at March 31, 2022	As at March 31, 2021			
	No. of shares	% holding	No. of shares	% holding		
	Equity shares of Rs. 10 each					
	Basil Private Limited*		-	-	4,06,194	67.56%
	Bondway Investment Inc.		-	-	1,59,708	26.57%
	Equity shares of Rs. 2 each (refer above note)					

	Basil Private Limited*		2,22,51,712	42.07%	-	-
	Bondway Investment Inc.		1,31,30,580	24.82%	-	-
	Sabre Partners AIF Trust		27,60,840	5.22%	-	-
	* The holding company has passed the board resolution dated March 01, 2021 to transfer the 1,751 equity shares from Basil Private Limited to CX Alternative Investment Fund. The said shareholding has been updated with the registrar on April 15, 2021.					
13.2	Instruments entirely equity in nature (Compulsory Convertible Cumulative Participatory Preference Share class 'A' (CCCPS class 'A'))					
	Particulars	CCCPS Class 'A'				
	No. of Shares	Amount				
	Authorised shares of Rs. 10 each:					
	As at April 01, 2020					
	Change during the year					
	As at March 31, 2021					
	Change due to conversion of preference shares CCCPS Class 'A' of Rs. 10 each into equity shares of Rs. 10 each		(3,56,40,680)	(356.41)		

	As at March 31, 2022					
	Particulars	CCCPS Class 'A'				
	No. of shares	Amount				
	Issued, subscribed and fully paid up shares of Rs. 10 each:					
	As at April 01, 2020					
	Changes in CCCPS class 'A' due to prior period errors					
	Change during the year					
	As at March 31, 2021					
	Changes in CCCPS class 'A' due to prior period errors					
	Conversion of preference shares CCCPS class 'A' into equity shares of Rs. 10 face value during the year					
	As at March 31, 2022					
	Terms of conversion / redemption of CCCPS Class 'A'					
	i. The CCCPS Class 'A' shall be entitled to 0.0001% participatory and cumulative dividend. During the year, the board of directors at their meeting held on May 25, 2021 have modified the percentage of dividend from					

			0.0001% to 14.11%, which was approved, and dividend has been paid for the period from October 27, 2018 till March 31, 2021

	amounting to Rs. 120.80 million.
	ii. The CCCPS Class 'A' shall not be entitled to any voting rights.
	iii. The conversion of CCCPS Class 'A' in to equity shares shall be subject to the approval of the Board of Directors of the holding Company. The outstanding CCCPS Class 'A' shares will be converted into 93,946 equity shares.
	iv. The rights of preference shareholders shall be governed in accordance with the provisions of the Companies Act, 2013, including any statutory modification(s) and re-enactment(s), thereof, and the Memorandum and Articles of Association of the holding Company, as may be amended from time to time.
	v. The conversion of CCCPS Class 'A' in to equity shares shall be subject to all rules, regulations prevailing / applicable at the time of such conversion and shall be subject to approvals / conditions of Central Government of India, Reserve Bank of India and such other statutory authority as

			may be applicable and

	prevailing at the time of conversion.					
	The members in their meeting held on June 29, 2021 approved conversion of 35,229,780 CCCPS Class ‘A’ into 93,946 equity shares of Rs. 10 each.					
	Details of shareholders holding more than 5% shares in the company					
	Name of the shareholder	As at March 31, 2022	As at March 31, 2021			
	No. of shares	% holding	No. of shares	% holding		
	CCCPS Class 'A'					
	Bondway Investment Inc.		-	-	2,21,75,640	62.95%
	Arabelle Financial Services Ltd.		-	-	1,30,48,140	37.04%
13.3	Shares held by Holding Company					
	Name of the shareholder	As at March 31, 2022	As at March 31, 2021			
	No. of shares	Amount	No. of shares	Amount		
	Basil Private Limited #					
	Equity shares of Rs. 10 each		-	-	4,06,194	4.06
	Equity shares of Rs. 2 each (refer above note)	2,22,51,712	44.50	-	-	
	# The Company had passed the					

		board resolution dated March 01, 2021 to transfer the 1,751 equity shares from Basil Private Limited to CX Alternative Investment Fund. The said shareholding has been

	updated with the registrar on April 15, 2021.					
13.4	Aggregate number of equity shares issued as bonus, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date:					
	Particulars	For the year ended March 31, 2022 (Number)	For the year ended March 31, 2021 (Number)	For the year ended March 31, 2019 (Number)		
	Issue of fully paid equity shares of Rs. 2 each as bonus shares	4,24,35,910	-	-		
	Issue of fully paid Preference shares CCCPS Class 'A' of Rs. 10 each as bonus shares	-	-	3,52,29,780		
	Buyback of Preference shares CCCPS Class 'B' of Rs. 3340 each	-	-	11,630		
	Issue of equity share of Rs 2 each for investment in Bioneeds India Private Limited	28,39,864	-	-		
13.5	Equity Shareholding of Promoters as at March 31, 2021					
	Promoter Name	Class of share	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of Total shares
	Basil Private	Equity shares of				

	Limited	Rs. 10 each fully paid	4,06,194	-	4,06,194	67.56
	Total	4,06,194	-	4,06,194	67.56	(1.62
	# % change is on account of new shares issued to shareholders other than promoters.					
13.6	Equity Shareholding of Promoters as at March 31, 2022					
	Promoter Name	Class of share	No. of shares at the beginning of the year	Change during the year *	No. of shares at the end of the year	% of Total shares
	Basil Private Limited	Equity shares of Rs. 2 each fully paid	4,06,194	2,18,45,518	2,22,51,712	42.07
	Total	4,06,194	2,18,45,518	2,22,51,712	42.07	(25.49
	* change during the year represents the change on account of bonus, share split and transfer of shares.					
	# % change is on account of new shares issued to shareholders other than Promoter and transfer of shares by Promoter.					
13.7	Employees Stock Option Scheme					
	1,491,840 equity shares of the face value Rs. 2 each (March 31, 2021: 19,580 equity Shares of the face value Rs.10 each) are					

	reserved under Employee Stock Option Plan of the company (refer note 31 and note 39).					

[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]			Term loans [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]			Secured borrowings [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	259.12	353.5	0	259.12
Nature of security [Abstract]				
Nature of security	Textual information (146) [See below]	Textual information (147) [See below]		Textual information (148) [See below]
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	Textual information (149) [See below]			Textual information (150) [See below]
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	353.5	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans		Within 36 Months to 60 Months		Within 36 Months to 60 Months
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

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 banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	353.5	0	259.12	353.5
Nature of security [Abstract]				
Nature of security	Textual information (151) [See below]		Textual information (152) [See below]	Textual information (153) [See below]
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured			Textual information (154) [See below]	
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	353.5	0	0	353.5
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	Within 36 Months to 60 Months		Within 36 Months to 60 Months	Within 36 Months to 60 Months
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]	Rupee term loans from banks [Member]		
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	14.86	37.03	0
Nature of security [Abstract]				
Nature of security		Textual information (155) [See below]	Textual information (156) [See below]	
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured		Textual information (157) [See below]	Textual information (158) [See below]	
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	37.03	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans		Within 36 Months to 60 Months	Within 36 Months to 60 Months	31/12/1899 00:00:00
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(4)

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

Classification based on current non-current [Axis]	Non-current [Member]			Current [Member]
Classification of borrowings [Axis]	Foreign currency term loans from banks [Member]			Borrowings [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]			Secured borrowings [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	244.26	316.47	0	226.62
Nature of security [Abstract]				
Nature of security	Textual information (159) [See below]	Textual information (160) [See below]		Textual information (161) [See below]
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	Textual information (162) [See below]	Textual information (163) [See below]		
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	316.47	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	Within 36 Months to 60 Months	Within 36 Months to 60 Months	31/12/1899 00:00:00	
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

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]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	118.52	0	118.52	121.37
Nature of security [Abstract]				
Nature of security	Textual information (164) [See below]		Textual information (165) [See below]	
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	118.52	0	118.52	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	Within 36 Months to 60 Months		Within 36 Months to 60 Months	
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans [Member]	Term loans from banks [Member]		
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]		
	31/03/2021	01/04/2021 to 31/03/2022	31/03/2023	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	118.52	121.37	0
Nature of security [Abstract]				
Nature of security		Textual information (166) [See below]		
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	118.52	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans		Within 36 Months to 60 Months		
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(7)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]			Foreign currency term loans from banks [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]			Secured borrowings [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	22.18	22.05	0	99.19
Nature of security [Abstract]				
Nature of security	Textual information (167) [See below]	Textual information (168) [See below]		Textual information (169) [See below]
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	Textual information (170) [See below]	Textual information (171) [See below]		Textual information (172) [See below]
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	22.05	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	Within 36 Months to 60 Months	Within 36 Months to 60 Months	31/12/1899 00:00:00	Within 36 Months to 60 Months
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(8)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Foreign currency term loans from banks [Member]		Working capital loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	96.47	0	105.25	0
Nature of security [Abstract]				
Nature of security	Textual information (173) [See below]		Textual information (174) [See below]	Textual information (175) [See below]
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	Textual information (176) [See below]			
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	96.47	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	Within 36 Months to 60 Months	31/12/1899 00:00:00	On Demand	On Demand
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(9)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Working capital loans from banks [Member]	Intercorporate borrowings [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Unsecured borrowings [Member]
	31/03/2021	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	0	0
Details on loans guaranteed [Abstract]		
Aggregate amount of loans guaranteed by directors	0	0
Aggregate amount of loans guaranteed by others	0	0
Terms of repayment of term loans and other loans	31/12/1899 00:00:00	Within 3 months
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (177) [See below]	Textual information (178) [See below]

Textual information (146)

Nature of security

The loan is secured against hypothecation of plant and machinery, lab equipment, furniture and computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building.

Textual information (147)

Nature of security

The loan is secured against hypothecation of plant and machinery, lab equipment, furniture and computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building.

Textual information (148)

Nature of security

The loan is secured against hypothecation of plant and machinery, lab equipment, furniture and computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building.

Textual information (149)

Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured

Personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited)

Textual information (150)

Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured

Personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited)

Textual information (151)

Nature of security

The loan is secured against hypothecation of plant and machinery, lab equipment, furniture and computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building.

Textual information (152)

Nature of security

The loan is secured against hypothecation of plant and machinery, lab equipment, furniture and computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building.

Textual information (153)

Nature of security

The loan is secured against hypothecation of plant and machinery, lab equipment, furniture and computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building.

Textual information (154)

Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured

Personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited)

Textual information (155)

Nature of security

The loan is secured against hypothecation of plant and machinery, lab equipment, furniture and computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building.

Textual information (156)

Nature of security

The loan is secured against hypothecation of plant and machinery, lab equipment, furniture and computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building.

Textual information (157)

Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured

Personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited)

Textual information (158)

Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured

Personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited)

Textual information (159)

Nature of security

The loan is secured against hypothecation of plant and machinery, lab equipment, furniture and computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building.

Textual information (160)

Nature of security

The loan is secured against hypothecation of plant and machinery, lab equipment, furniture and computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building.

Textual information (161)

Nature of security

The loan is secured against hypothecation of plant and machinery, lab equipment, furniture and computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building.

Textual information (162)

Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured

Personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited)

Textual information (163)

Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured

Personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited)

Textual information (164)

Nature of security

The loan is secured against hypothecation of plant and machinery, lab equipment, furniture and computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building.

Textual information (165)

Nature of security

The loan is secured against hypothecation of plant and machinery, lab equipment, furniture and computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building.

Textual information (166)

Nature of security

The loan is secured against hypothecation of plant and machinery, lab equipment, furniture and computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building.

Textual information (167)

Nature of security

The loan is secured against hypothecation of plant and machinery, lab equipment, furniture and computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building.

Textual information (168)

Nature of security

The loan is secured against hypothecation of plant and machinery, lab equipment, furniture and computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building.

Textual information (169)

Nature of security

The loan is secured against hypothecation of plant and machinery, lab equipment, furniture and computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building.

Textual information (170)

Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured

Personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited)

Textual information (171)

Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured

Personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited)

Textual information (172)

Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured

Personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited)

Textual information (173)

Nature of security

The loan is secured against hypothecation of plant and machinery, lab equipment, furniture and computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building.

Textual information (174)

Nature of security

The credit facility is secured: (a) by way of hypothecation on entire current assets of the Company including stock and receivables, both present and future; (b) by way of equitable mortgage / hypothecation of immovable / moveable fixed asset (plant and machinery / equipment etc.) other than those financed by other banks / financial institution; and (c) against TDR in the name of Company having value of Rs. 40.1 million.

Textual information (175)

Nature of security

The credit facility is secured: (a) by way of hypothecation on entire current assets of the Company including stock and receivables, both present and future; (b) by way of equitable mortgage / hypothecation of immovable / moveable fixed asset (plant and machinery / equipment etc.) other than those financed by other banks / financial institution; and (c) against TDR in the name of Company having value of Rs. 40.1 million.

Textual information (176)

Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured

Personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited)

Textual information (177)

Disclosure of notes on borrowings explanatory [Text Block]

15	Borrowings						
	Particulars	As at March 31, 2023	As at March 31, 2022				
	Non-current borrowing						
	Secured						
	Term loans from bank						
	Indian Rupee loan from bank (refer note 1 below)					37.03	59.08
	Foreign currency loan from bank (refer note 2 to 5 below)				343.46	412.94	
						380.49	472.02
	Less: Current maturities of long term borrowings clubbed under "Current borrowings"						
	Indian Rupee loan from bank (refer note 1 below)					(22.18)	(22.05)
	Foreign currency loan from bank (refer note 2 to 5 below)			(99.19)	(96.47)		
	Total non-current borrowings					259.12	353.50
	Current Borrowings						
	Secured						
	Current maturities of long term borrowings						
	Term loans from banks						
	Indian Rupee loan from banks (refer note 1 below)					22.18	22.05

	Foreign currency loan from bank (refer note 2 to 5 below)				99.19	96.47	
	Loans repayable on demand						
	Cash credit from bank (refer note 6 below)					105.25	-
	Total current borrowings					226.62	118.52
	Total borrowings					485.74	472.02
	Particulars	As at March 31, 2023	As at March 31, 2022				
	Aggregate secured loan					485.74	472.02
	Aggregate unsecured loan					-	-
	Details of terms and securities for the above borrowing facilities are as follows:						
	The term Loan amounting to Rs. 67 million from canara bank is taken to build up current assets and meet operational liabilities. The term loan is secured by assets created out of the credit facilities extended. The outstanding balance of the term loan as at March 31, 2023 is of Rs. 37.22 million (March 31, 2022: Rs. 59.56 million).The loan carries interest rate linked to one year RLLR (Repo Linked Lending Rate) plus spread						

		of 0.60%. The effective interest rate is 9.85% (March 31, 2022: 7.50%). The loan is repayable in 36 monthly
	1	

		installments commencing from December 2021.
		The term Loan amounting to Rs. 270 million from Canara Bank was taken for purchase of undertaking expansion of Pre-clinical and Chemistry Services located at Devarahosalli and Peenya by way of construction of building, purchase of equipments, setting up of Kilo labs etc. and was secured by hypothecation of proposed utilities, lab furnitures and scientific instruments at Devarahosalli - Sompura hobli, Nelamangala and Peenya - Bangalore unit. The loan carried interest rate linked MCLR plus spread of 1.15%. The effective interest rate was 10.50% till the conversion in foreign currency loan during the year ended March 31, 2022 During the year ended March 31, 2022, outstanding Indian Rupee term loan of Rs 267.67 million has been liquidated by obtaining the foreign currency term loan of USD 3,561,760 from the Canara Bank. The said loan carries interest rate linked to six months LIBOR + 350 bps. The loan is secured against hypothecation of plant & machinery, lab equipment, furniture and computer. The loan is also secured by personal

	2		guarantee of Dr. S.N Vinaya Babu, Mr. Kiran Kumar & Smt. H.N Sowmya and collateral security of land & building. Outstanding balance of the term loan as at March 31, 2023 is USD 2,671,586 equivalent to Rs.219.65 million (March 31, 2022: USD 3,383,671 equivalent to Rs. 256.51 million). The effective interest rate for the borrowing post conversion to foreign currency term loan is 3.65% (March 31, 2022: 3.65%). The foreign currency term loan is repayable in 60 monthly

	instalments commencing from January 2022.
	The term loan amounting to Rs. 56 million from Canara bank was taken for purchase of Scientific equipments & lab furniture. The term loan was secured by hypothecation of proposed utilities, lab furniture and scientific instruments at Devarahosalli - Sompura hobli, Nelamangala and Peenya - Bangalore unit. The loan carried interest rate linked to one year MCLR plus spread of 1.15%. The effective interest rate was 8.50% till the conversion in foreign currency loan during the year ended March 31, 2022. During the year ended March 31, 2022, outstanding Indian Rupee term loan of Rs 8.15 million has been liquidated by obtaining the foreign currency term loan of USD 108,463 from Canara Bank. The said loan carries interest rate linked to six months LIBOR + 350 bps. The same is secured against hypothecation of land, building, plant and machinery. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu, Mr. Kiran Kumar & Smt. H.N Sowmya and collateral security of land & building. Outstanding balance of the

	3		term loan as at March 31, 2023 is Nil (March 31, 2022: USD 72,310 equivalent to Rs. 5.48 Million). The effective interest rate for the borrowing post conversion to foreign currency term loan is 3.65% (March 31, 2022: 3.65%). The same is fully repaid by the subsidiary

		company during the year ended March 31, 2023.
		The term loan amounting to Rs. 90 million from Canara bank was taken to finance the project for expansion of the subsidiary company's business in the Biopharmaceutical sector and is secured by hypothecation of proposed utilities, lab furniture and scientific instruments at devarahosalli-sompura hobli, nelamangala and peenya-Bangalore unit. The loan carried interest rate linked to one year MCLR plus spread of 1.15%. The effective interest rate was 8.50% till the conversion in foreign currency loan during the year ended March 31, 2022. During the year ended March 31, 2022, outstanding Indian Rupee term loan of Rs 59.11 million has been liquidated by obtaining the foreign currency term loan of USD 786,581 from Canara Bank. The said loan carries interest rate linked to to six months LIBOR + 350 bps. The same is secured against hypothecation of plant & machinery, lab equipment, furniture & computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu, Mr. Kiran Kumar & Smt. H.N Sowmya and collateral security

		of land & building.
	4	The outstanding balance of the term loan as at March 31, 2023 is USD 550,657 equivalent to Rs. 45.27 million (March 31, 2022 : USD 739,385 equivalent to Rs. 56.05 million). The effective interest rate for the borrowing post conversion to foreign currency term loan is 3.65% (March 31, 2022: 3.65%). The foreign currency term loan is repayable in 50 monthly

	instalments commencing from January 2022.
5	The term loan amounting to Rs. 110 million from Canara bank was taken to meet working capital requirements of the subsidiary company and is secured by stock and book debts, hypothecation of plant & machinery, lab equipment, furniture & computer, books, utilities, land & building. The loan was also secured by personal guarantee of Dr.S.N Vinaya Babu , Mr. Kiran Kumar & Smt. H.N Sowmya. The loan carried interest rate linked to one year MCLR plus spread of 1.00% and term Premia of 0.40%. The effective interest rate was 8.50% till the conversion in foreign currency loan during the year ended March 31, 2022. During the year ended March 31, 2022, outstanding Indian Rupee term loan of Rs 103.82 million has been liquidated by obtaining the foreign currency term loan of USD 1,381,491 from Canara Bank. The said loan carries interest rate linked to to six months LIBOR + 350 bps. The same is secured against hypothecation of plant & machinery, lab equipment, furniture & computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu,

	Mr. Kiran Kumar & Smt. H.N Sowmya and collateral security of land & building. Outstanding balance of the term loan as at March 31, 2023 is USD 983,086 equivalent to Rs. 80.83 Million (March 31, 2022: USD 1,301,790 equivalent to Rs. 98.68 million). The effective interest rate for the borrowing post conversion to foreign currency term loan is 3.65% (March 31, 2022: 3.65%). The foreign currency term loan is repayable in 52 monthly instalments commencing from January 2022.
6	Cash Credit from Canara Bank amounting to Rs.125 million is secured by Hypothecation of stocks & Book Debts, Plant & Machinery, Lab Equipments, Furniture & Fixture, Lab Equipments and 2 Eicher Buses. The outstanding balance of the facility as at March 31, 2023 is Rs.105.25 million (March 31, 2022: Nil). The cash credit facility carries interest rate linked to one year RLLR of 9.40% Plus spread of 1.60%.(March 31, 2022: one year MCLR of 7.35% Plus spread of 0.90%). The effective interest rate is 11%. (March 31, 2022: 8.50%).

Textual information (178)

Disclosure of notes on borrowings explanatory [Text Block]

	(All amounts in Indian rupees million, unless otherwise stated)						
	Financial liabilities						
15	Borrowings						
	Particulars	As at March 31, 2022	As at March 31, 2021				
	Non-current borrowing						
	Secured						
	Term loans from bank						
	Indian Rupee loan from bank (refer note 1 to 5 below)			59.08	-		
	Foreign currency loan from bank (refer note 2 to 5 below)			412.94			
					472.02	-	
	Less: Current maturities of long term borrowings clubbed under "Current borrowings"						
	Indian Rupee loan from bank (refer note 1 to 5 below)			(22.05)	-		
	Foreign currency loan from bank (refer note 2 to 5 below)		(96.47)	-			
	Total non-current borrowings				353.50	-	
	Current Borrowings						
	Secured						
	Current maturities of long term borrowings						
	Term loans from banks						
	Indian Rupee loan from banks (refer note 1 to 5 below)			22.05	-		
	Foreign currency loan from bank (refer note 2 to 5 below)		96.47	-			
	Loans repayable on demand						
	Cash credit from bank (refer note 6						

	and 7 below)			-	93.22		
	Unsecured						
	Other Parties						
	Inter corporate loan (refer note 8 below)				-	150.00	
	Total current borrowings				118.52	243.22	
	Total borrowings				472.02	243.22	
	Particulars	As at March 31, 2022	As at March 31, 2021				
	Aggregate secured loan				472.02	93.22	
	Aggregate unsecured loan				-	150.00	
	Details of terms and securities for the above borrowing facilities are as follows:						
	(1) The term Loan amounting to Rs. 67.00 million from canara bank is taken to build up current assets and meet operational liabilities and to restart the business of Bioneeds India Private Limited (Subsidiary Company). The term loan is secured by assets created out of the credit facilities extended. The outstanding balance of the term loan as at March 31, 2022 is of Rs. 59.56 million. The loan carries interest rate linked to one year RLLR (Repo Linked Lending Rate) plus spread of 0.60%. The effective interest rate is 7.50%. The loan is repayable in 36 monthly installments commencing from December 2021.						
	(2) The term Loan amounting to Rs. 270.00 million from Canara Bank was taken for purchase of undertaking expansion of Pre-clinical and Chemistry Services located at Devarahosalli and Peenya by way of construction of building, purchase of equipments, setting up of Kilo labs, etc. in Bioneeds India Private Limited (Subsidiary Company) and was secured by hypothecation of proposed utilities, lab furnitures and scientific instruments at Devarahosalli - Sompura hobli, Nelamangala and						

Peenya - Bangalore unit. The loan carried interest rate linked MCLR plus spread of 1.15%. The effective interest rate is 10.50%.

During the current year, outstanding Indian Rupee term loan of Rs. 267.67 million has been liquidated by obtaining the foreign currency term loan of USD 3,561,760 from the Canara Bank. The said loan carries interest rate linked to six months LIBOR + 350 bps. The loan is secured against hypothecation of plant and machinery, lab equipment, furniture and computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building.

Outstanding balance of the term loan as at March 31, 2022 is USD 3,383,671 equivalent to Rs. 256.51 million. The effective interest rate for the borrowing post conversion to foreign currency term loan is 3.65%.

	The foreign currency term loan is repayable in 60 monthly instalments commencing from January 2022.
	(3) The term loan amounting to Rs. 56.00 million from Canara bank was taken for purchase of Scientific equipments & lab furniture in Bioneeds India Private Limited (Subsidiary Company). The term loan was secured by hypothecation of proposed utilities, lab furniture and scientific instruments at Devarahosalli - Sompura hobli, Nelamangala and Peenya - Bangalore unit. The loan carried interest rate linked to one year MCLR plus spread of 1.15%. The effective interest rate is 8.50%. During the current year, outstanding Indian Rupee term loan of Rs 8.15 million has been liquidated by obtaining the foreign currency term loan of USD 108,463 from Canara Bank. The said loan carries interest rate linked to six months LIBOR + 350 bps. The same is secured against hypothecation of land, building, plant and machinery. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building. Outstanding balance of the term loan as at March 31, 2022 is USD 72,310 equivalent to Rs. 5.48 Million (March 31, 2021: Rs. 20.75 million). The effective interest rate for the borrowing post conversion to foreign currency term loan is 3.65%. The foreign currency term loan is repayable in 60 monthly instalments commencing from January 2022.
	(4) The term loan amounting to Rs. 90.00 million from Canara bank was taken to finance the project for expansion of the Bioneeds India Private Limited's (Subsidiary Company) business in the Biopharmaceutical sector and is secured by hypothecation of proposed utilities, lab furniture and scientific instruments at devarahosalli- sompura hobli, nelamangala and peenya- Bangalore unit. The loan carried interest rate linked to one year MCLR plus spread of 1.15%. The effective interest rate is 8.50%. During the current year, outstanding Indian Rupee term loan of Rs 59.11 million has been liquidated by obtaining the foreign currency term loan of USD 786,581 from Canara Bank. The said loan carries interest rate linked to to six months LIBOR + 350 bps. The same is secured

against hypothecation of plant and machinery, lab equipment, furniture & computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building.

The outstanding balance of the term loan as at March 31, 2022 is USD 739,385 equivalent to Rs. 56.05 million. The effective interest rate for the borrowing post conversion to foreign currency term loan is 3.65%.

	The foreign currency term loan is repayable in 50 monthly instalments commencing from January 2022.
	(5) The term loan amounting to Rs. 110.00 million from Canara bank was taken to meet the working capital requirements of the Bioneeds India Private Limited (Subsidiary Company) and is secured by stock and book debts, hypothecation of plant and machinery, lab equipment, furniture & computer, books, utilities, land & building. The loan was also secured by personal guarantee of Dr. S.N Vinaya Babu, Mr. Kiran Kumar & Smt. H.N Sowmya. The loan carried interest rate linked to one year MCLR plus spread of 1.00% and term premia of 0.40%. The effective interest rate was 8.75%. During the current year, outstanding Indian Rupee term loan of Rs 103.82 million has been liquidated by obtaining the foreign currency term loan of USD 1,381,491 from Canara Bank. The said loan carries interest rate linked to to six months LIBOR + 350 bps. The same is secured against hypothecation of plant and machinery, lab equipment, furniture & computer. The loan is also secured by personal guarantee of Dr. S.N Vinaya Babu (Managing Director of Bioneeds India Private Limited), Mr. Kiran Kumar (Director of Bioneeds India Private Limited) & Smt. H.N Sowmya (Relative of Managing Director of Bioneeds India Private Limited) and collateral security of land & building. Outstanding balance of the term loan as at March 31, 2022 is USD 1,301,790 equivalent to Rs. 98.68 million. The effective interest rate for the borrowing post conversion to foreign currency term loan is 3.65%. The foreign currency term loan is repayable in 52 monthly instalments commencing from January 2022.
	(6) Cash Credit from Canara Bank amounting to Rs.125.00 million in Bioneeds India Private Limited (Subsidiary Company) is secured by Hypothecation of stocks & Book Debts, Plant & Machinery, Lab Equipments, Furniture & Fixture, Lab Equipments and 2 Eicher Buses. The outstanding balance of the facility as at March 31, 2022 is Nil. The cash credit facility carries interest rate linked to one year MCLR of 7.35% Plus spread of 0.90%.The effective interest rate is 8.25%.
	(7) Cash credit facilities of Rs. 200.00 million from Axis Bank for working capital requirement of the holding company. Outstanding balance of such facilties as at March 31, 2022 is Nil (March 31, 2021: Rs. 93.22

	million). The borrowing carries interest of three months MCLR + 2.15%. The effective interest rate is 9.45% (March 31, 2021: 9.45%). The said credit facility is repayable on demand. The credit facility is secured: (a) by way of hypothecation on entire current assets of the holding company including stock and receivables, both present and future; (b) by way of equitable mortgage / hypothecation of immovable / moveable fixed asset (plant and machinery / equipment etc.) other than those financed by other banks / financial institution; and (c) against TDR in the name of the holding company having value of Rs. 40.10 million. There is no default in repayment of this loan.
	(8) Unsecured loan from Ifiunik Pharmaceuticals Limited ('Lender') of Rs. 150.00 million for a period of 3 months in Holding Company. Outstanding amount of such loan as at March 31, 2022 is Nil (March 31, 2021: Rs. 150.00 million). The borrowing carries interest rate of 11.00% (March 31, 2021: 11.00%) compounded annually.

[612700] Notes - Income taxes

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] ..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary difference, unused tax losses and unused tax credits [Member]			Temporary differences [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Deferred tax relating to items credited (charged) directly to equity	0	0		0
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	116.42	100.17		116.42
Deferred tax liabilities	153.79	157.47		153.79
Net deferred tax liability (assets)	37.37	57.3	-61.88	37.37
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	58.95	46.04		58.95
Net deferred tax liabilities	96.33	103.34		96.33
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-19.3	60.53		-19.3
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-19.3	60.53		-19.3
Deferred tax relating to items credited (charged) directly to equity	0	0		0
Aggregated income tax relating to components of other comprehensive income	-0.63	0.07		-0.63
Increase (decrease) through business combinations, deferred tax liability (assets)	0	58.58		0
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0	0		0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	0		0
Total increase (decrease) in deferred tax liability (assets)	-19.93	119.18		-19.93
Deferred tax liability (assets) at end of period	37.37	57.3	-61.88	37.37
Description of other temporary differences		Textual information (179) [See below]		Textual information (180) [See below]

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] ..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Allowance for credit losses [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Deferred tax relating to items credited (charged) directly to equity	0		0	0
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	100.17		27.98	15.51
Deferred tax liabilities	157.47		0	0
Net deferred tax liability (assets)	57.3	-61.88	-27.98	-15.51
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	46.04		27.98	15.51
Net deferred tax liabilities	103.34		0	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	60.53		-12.47	-11.56
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	60.53		-12.47	-11.56
Deferred tax relating to items credited (charged) directly to equity	0		0	0
Aggregated income tax relating to components of other comprehensive income	0.07		0	0
Increase (decrease) through business combinations, deferred tax liability (assets)	58.58		0	0
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0		0	0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0		0	0
Total increase (decrease) in deferred tax liability (assets)	119.18		-12.47	-11.56
Deferred tax liability (assets) at end of period	57.3	-61.88	-27.98	-15.51
Description of other temporary differences	Textual information (181) [See below]			Allowance for Credit loss

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] ..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Allowance for credit losses [Member]	Depreciation amortisation impairment [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Deferred tax relating to items credited (charged) directly to equity		0	0	
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets		30.98	30.53	
Deferred tax liabilities		0	0	
Net deferred tax liability (assets)	-3.95	-30.98	-30.53	-26.82
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets		30.98	30.53	
Net deferred tax liabilities		0	0	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		-0.45	-3.71	
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss		-0.45	-3.71	
Deferred tax relating to items credited (charged) directly to equity		0	0	
Aggregated income tax relating to components of other comprehensive income		0	0	
Increase (decrease) through business combinations, deferred tax liability (assets)		0	0	
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)		0	0	
Increase (decrease) through net exchange differences, deferred tax liability (assets)		0	0	
Total increase (decrease) in deferred tax liability (assets)		-0.45	-3.71	
Deferred tax liability (assets) at end of period	-3.95	-30.98	-30.53	-26.82
Description of other temporary differences			Depreciation amortization etc	

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] ..(4)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]			Other temporary differences 1 [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Deferred tax relating to items credited (charged) directly to equity	0	0		0
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	57.46	54.13		57.46
Deferred tax liabilities	153.79	157.47		153.79
Net deferred tax liability (assets)	96.33	103.34	-31.11	96.33
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	0	0		0
Net deferred tax liabilities	96.33	103.34		96.33
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-6.38	75.8		-6.38
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-6.38	75.8		-6.38
Deferred tax relating to items credited (charged) directly to equity	0	0		0
Aggregated income tax relating to components of other comprehensive income	-0.63	0.07		-0.63
Increase (decrease) through business combinations, deferred tax liability (assets)	0	58.58		0
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0	0		0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	0		0
Total increase (decrease) in deferred tax liability (assets)	-7.01	134.45		-7.01
Deferred tax liability (assets) at end of period	96.33	103.34	-31.11	96.33
Description of other temporary differences	Textual information (182) [See below]	Textual information (183) [See below]		Textual information (184) [See below]

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] ..(5)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]	
	01/04/2021 to 31/03/2022	31/03/2021
Deferred tax relating to items credited (charged) directly to equity	0	
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax assets	54.13	
Deferred tax liabilities	157.47	
Net deferred tax liability (assets)	103.34	-31.11
Net deferred tax assets and liabilities [Abstract]		
Net deferred tax assets	0	
Net deferred tax liabilities	103.34	
Deferred tax expense (income) [Abstract]		
Deferred tax expense (income)		
Deferred tax expense (income) recognised in profit or loss	75.8	
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Deferred tax expense (income) recognised in profit or loss	75.8	
Deferred tax relating to items credited (charged) directly to equity	0	
Aggregated income tax relating to components of other comprehensive income	0.07	
Increase (decrease) through business combinations, deferred tax liability (assets)	58.58	
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0	
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	
Total increase (decrease) in deferred tax liability (assets)	134.45	
Deferred tax liability (assets) at end of period	103.34	-31.11
Description of other temporary differences	Textual information (185) [See below]	

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of income tax [TextBlock]	Textual information (186) [See below]	Textual information (187) [See below]	
Major components of tax expense (income) [Abstract]			
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]			
Current tax expense (income)	192.79	94.24	
Adjustments for current tax of prior periods	-2.93	0	
Total current tax expense (income) and adjustments for current tax of prior periods	189.86	94.24	
Deferred tax expense (income) relating to origination and reversal of temporary differences	-19.29	60.53	
Total tax expense (income)	170.57	154.77	
Current and deferred tax relating to items charged or credited directly to equity [Abstract]			
Deferred tax relating to items credited (charged) directly to equity	0	0	
Income tax relating to components of other comprehensive income [Abstract]			
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	-0.62	0.07	
Total aggregated income tax relating to components of other comprehensive income	-0.62	0.07	
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0	
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Deferred tax assets and liabilities [Abstract]			
Deferred tax assets	116.42	100.17	
Deferred tax liabilities	153.79	157.47	
Net deferred tax liability (assets)	37.37	57.3	-61.88
Net deferred tax assets and liabilities [Abstract]			
Net deferred tax assets	58.95	46.04	
Net deferred tax liabilities	96.33	103.34	
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	-19.3	60.53	
Reconciliation of changes in deferred tax liability (assets) [Abstract]			
Changes in deferred tax liability (assets) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	-19.3	60.53	
Deferred tax relating to items credited (charged) directly to equity	0	0	
Aggregated income tax relating to components of other comprehensive income	-0.63	0.07	
Increase (decrease) through business combinations, deferred tax liability (assets)	0	58.58	
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0	0	
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	0	
Total increase (decrease) in deferred tax liability (assets)	-19.93	119.18	
Deferred tax liability (assets) at end of period	37.37	57.3	-61.88
Description of other temporary differences		Textual information (188) [See below]	
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Accounting profit	594.8	659.35	
Tax expense (income) at applicable tax rate	149.71	165.94	
Tax effect of expense not deductible in determining taxable profit (tax loss)	20.01	5.37	
Tax effect from change in tax rate	0	0	
Other tax effects for reconciliation between accounting profit and tax expense (income)	0.85	-16.54	
Total tax expense (income)	170.57	154.77	
Reconciliation of average effective tax rate and applicable tax rate [Abstract]			
Accounting profit	594.8	659.35	

Textual information (179)

Description of other temporary differences

Employee benefits, IPO Expense, Right of use assets and lease liabilities, Restatement of mutual fund, Fair value gain on investment, Effect on account of acquisition of subsidiary, Fair valuation on property, plant and equipment and intangible assets on acquisition of subsidiary and others

Textual information (180)

Description of other temporary differences

Employee benefits, Right of use assets and lease liabilities, Restatement of mutual fund, Fair value gain on investment, Fair valuation on property, plant and equipment and intangible assets on acquisition of subsidiary (refer note 41 (b)), others

Textual information (181)

Description of other temporary differences

Employee benefits, IPO Expense, Right of use assets and lease liabilities, Restatement of mutual fund, Fair value gain on investment, Effect on account of acquisition of subsidiary, Fair valuation on property, plant and equipment and intangible assets on acquisition of subsidiary and others

Textual information (182)

Description of other temporary differences

Employee benefits, Right of use assets and lease liabilities, Restatement of mutual fund, Fair value gain on investment, Fair valuation on property, plant and equipment and intangible assets on acquisition of subsidiary (refer note 41 (b)), others

Textual information (183)

Description of other temporary differences

Employee benefits, IPO Expense, Right of use assets and lease liabilities, Restatement of mutual fund, Fair value gain on investment, Effect on account of acquisition of subsidiary, Fair valuation on property, plant and equipment and intangible assets on acquisition of subsidiary and others

Textual information (184)

Description of other temporary differences

Employee benefits, Right of use assets and lease liabilities, Restatement of mutual fund, Fair value gain on investment, Fair valuation on property, plant and equipment and intangible assets on acquisition of subsidiary (refer note 41 (b)), others

Textual information (185)

Description of other temporary differences

Employee benefits, IPO Expense, Right of use assets and lease liabilities, Restatement of mutual fund, Fair value gain on investment, Effect on account of acquisition of subsidiary, Fair valuation on property, plant and equipment and intangible assets on acquisition of subsidiary and others

Textual information (186)

Disclosure of income tax [Text Block]

21	Tax expense		
	The major components of income tax expense for the year ended March 31, 2023 and March 31, 2022 are:		
(A)	Profit and loss section		
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022
	Current income tax charge:		
	Current income tax	192.79	94.24
	Adjustment of tax relating to earlier years	(2.93)	
	Deferred tax		
	Relating to origination and reversal of temporary differences	(19.29)	60.53
	Total tax expense reported in the statement of profit and loss	170.57	154.77
(B)	Other comprehensive income (OCI) section		
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022
	Deferred tax related to items recognized in OCI during the year		
	Net loss on remeasurement of defined benefit plans	0.62	(0.07)
	Deferred tax charged to OCI	0.62	(0.07)
(C)	Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate for year ended March 31, 2023 and March 31, 2022:		
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022
	Profit before tax	594.80	659.35

	Tax using the Company's domestic tax rate	25.17%	25.17%
	Expected income tax expense as per applicable taxes	149.71	165.94
	Adjustments		
	Differential tax rate on fair valuation gain on Step acquisition of subsidiary	-	(7.81)
	Non-deductible expenses	20.01	5.37
	Impact on account of change in tax rate	-	(10.30)
	Others	0.85	1.57
	Tax expense as per consolidated statement of profit and loss	170.57	154.77
(D)	Balance Sheet section		
	Particulars	As at March 31, 2023	As at March 31, 2022
	Income tax assets (net)	236.28	230.46
	Income tax liabilities (net)	7.58	2.49

(E)	Deferred tax						
	Particulars	Balance sheet	Statement of Profit and Loss	OCI			
	As at March 31, 2023	As at March 31, 2022	For the year ended March 31, 2023	For the year ended March 31, 2022	For the year ended March 31, 2023	For the year ended March 31, 2022	
	Deferred tax relates to the following						
	Difference between depreciable assets as per books of accounts and written down value for tax purpose	30.98	30.53	(0.45)	(3.71)	-	-
	Employee benefits	22.29	22.87	1.21	(10.60)	(0.62)	0.0
	Right of use assets and lease liabilities	34.68	29.39	(5.28)	(10.08)	-	-
	Restatement of mutual fund	(9.16)	(2.90)	6.26	2.33	-	-

	Provision for doubtful loans, reimbursement receivable and capital advances	27.97	15.51	(12.47)	(11.56)	-	-
	Fair value gain on investment	(78.06)	(78.06)	-	78.06	-	-
	IPO Expense	-	1.86	1.86	(1.86)	-	-
	Effect on account of acquisition of subsidiary (refer note 41 (b))	-	-	-	17.33	-	-
	Fair valuation on property, plant and equipment and intangible assets on acquisition of subsidiary (refer note 41 (b))	(66.56)	(75.91)	(9.34)	-	-	-
	Others	0.49	(0.59)	(1.08)	0.62	-	-
	Net deferred tax assets / (liabilities)	(37.37)	(57.30)	(19.29)	60.53	(0.62)	0.0
	Reconciliation of deferred tax assets / (liabilities) (net)						
	Particulars	As at March 31, 2023	As at March 31, 2022				
	Opening balance as at beginning of the year	(57.30)	61.88				
	Tax income / (expense) during the year recognized in statement of profit and loss	19.29	(60.53)				
	Tax income / (expense) during the year recognized in OCI	0.62	(0.07)				

	Tax expense on fair valuation on property, plant & equipment and intangible assets on acquisition of subsidiary (refer note 41 (b))	-	(75.91)				
	Additions on account of acquisition of subsidiary (refer note 41 (b))	-	17.33				
	Closing balance as at end of the year	(37.37)	(57.30)				
	Note:						
	The Group offsets tax assets and liabilities if and only if it has a legally enforceable right to set off deferred tax assets and deferred tax liabilities that relate to income taxes levied by the same tax authority.						

Textual information (187)

Disclosure of income tax [Text Block]

	(All amounts in Indian rupees million, unless otherwise stated)			
21	Tax expense			
	The major components of income tax expense for the year ended March 31, 2022 and March 31, 2021 are:			
(A)	Profit and loss section			
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021	
	Current income tax charge:			
	Current income tax	94.24	228.80	
	Deferred tax			
	Relating to origination and reversal of temporary differences	60.53	(6.35)	
	Total tax expense reported in the statement of profit and loss	154.77	222.45	
(B)	Other comprehensive income (OCI) section			
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021	
	Deferred tax related to items recognized in OCI during the year			
	Net loss on remeasurement of defined benefit plans	(0.07)	0.39	
	Deferred tax charged to OCI	(0.07)	0.39	
(C)	Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate for year ended March 31, 2022 and March 31, 2021:			
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021	

	Profit before tax	659.35	855.34	
	Tax using the Company's domestic tax rate	25.17%	25.17%	
	Expected income tax expense as per applicable taxes	165.94	215.26	
`	Adjustments			
	Differential tax rate on fair valuation gain on Step acquisition of subsidiary	(7.81)	-	
	Non-deductible expenses	5.37	3.90	
	Income chargeable at different tax rate	-	(0.56)	
	Impact on account of change in tax rate	(10.30)	-	
	Others	1.57	3.85	
	Tax expense as per consolidated statement of profit and loss	154.77	222.45	
(D)	Balance Sheet section			
	Particulars	As at March 31, 2022	As at March 31, 2021	
	Income tax assets (net)	230.46	154.32	
	Income tax liabilities (net)	2.49	-	

(E)	Deferred tax						
	Particulars	Balance sheet	Statement of Profit and Loss	OCI			
	As at March 31, 2022	As at March 31, 2021	For the year ended March 31, 2022	For the year ended March 31, 2021	For the year ended March 31, 2022	For the year ended March 31, 2021	
	Deferred tax relates to the following						
	Difference between depreciable assets as per books of accounts and written down value for tax purpose	30.53	26.82	(3.71)	2.32	-	-
	Employee						

	benefits	22.87	12.34	(10.60)	2.86	0.07	0.39
	Provision for doubtful loans, reimbursement receivable and capital advances	15.51	3.95	(11.56)	0.68	-	-
	IPO Expense	1.86	-	(1.86)	-	-	-
	Right of use assets and lease liabilities	29.39	19.31	(10.08)	4.86	-	-
	Restatement of mutual fund	(2.90)	(0.57)	2.33	(0.57)	-	-
	Fair value gain on investment	(78.06)	-	78.06	-	-	-
	Effect on account of acquisition of subsidiary (refer note 41 (b))			17.33			
	Fair valuation on property, plant and equipment and intangible assets on acquisition of subsidiary (refer note 41 (b))	(75.91)	-	-	-	-	-
	Others	(0.59)	0.03	0.62	(3.80)	-	-
	Net deferred tax assets / (liabilities)	(57.30)	61.88	60.53	6.35	0.07	0.39
	Reconciliation of deferred tax assets / (liabilities) (net)						
	Particulars	As at March 31, 2022	As at March 31, 2021				
	Opening balance as at beginning of the year	61.88	55.14				
	Tax income / (expense) during the year recognized in	(60.53)	6.35				

	statement of profit and loss						
	Tax income / (expense) during the year recognized in OCI	(0.07)	0.39				
	Tax expense on fair valuation on property, plant & equipment and intangible assets on acquisition of subsidiary (refer note 41 (b))	(75.91)	-				
	Additions on account of acquisition of subsidiary (refer note 41 (b))	17.33	-				
	Closing balance as at end of the year	(57.30)	61.88				
	Note:						
	The Group offsets tax assets and liabilities if and only if it has a legally enforceable right to set off deferred tax assets and deferred tax liabilities that relate to income taxes levied by the same tax authority.						

Textual information (188)

Description of other temporary differences

Employee benefits, IPO Expense, Right of use assets and lease liabilities, Restatement of mutual fund, Fair value gain on investment, Effect on account of acquisition of subsidiary, Fair valuation on property, plant and equipment and intangible assets on acquisition of subsidiary and others

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[401100] Notes - Subclassification and notes on liabilities and assets

Other current financial liabilities, others [Table] ..(1)

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

Other current financial liabilities, others [Axis]	Column 1		Column 2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	54.35	112.9	118.97	84.45
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Creditors for capital goods	Creditors for capital goods	Employee benefits payable	Employee benefits payable
Other current financial liabilities, others	54.35	112.9	118.97	84.45

Other current financial liabilities, others [Table] ..(2)

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

Other current financial liabilities, others [Axis]	Column 3		Column 4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	60.22	44.65	101.06	91.43
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Other payable	Other payable	Lease liabilities	Lease liabilities
Other current financial liabilities, others	60.22	44.65	101.06	91.43

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

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

Classification of other non-current financial assets others [Axis]	Column 1		Column 2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	59.73	47.71	323.24	62.7
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Security deposits	Security deposits	Bank deposits with remaining maturity for more than 12 months	Bank deposits with remaining maturity for more than 12 months
Other non-current financial assets, others	59.73	47.71	323.24	62.7

Other non-current financial assets, others [Table] ..(2)

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

Classification of other non-current financial assets others [Axis]	Column 3		Column 4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	0	32.38	40.88	73.15
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Export incentive receivable	Export incentive receivable	Fair Value of Call Option	Fair Value of Call Option
Other non-current financial assets, others	0	32.38	40.88	73.15

Details of advances [Table] ..(1)

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]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	15.82	6.53	4.91	5.15
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
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

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

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

Other current assets others [Axis]	Column 1		Column 2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	34.75	35.86	151.5	99.7
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Prepaid expenses	Prepaid expenses	Balance with government authorities	Balance with government authorities
Other current assets, others	34.75	35.86	151.5	99.7

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]		Loans to related parties [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	15.11	0	15.11
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	15.11	0	15.11
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
Loans due by others	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]	
Classification of loans [Axis]	Loans given associates [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	0	15.11
Allowance for bad and doubtful loans	0	0
Total loans	0	15.11
Details of loans to related parties		Loan to Joint venture in which the company is a venturer
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Loans due by others	0	0
Total loans due by directors, other officers or others	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
Loans due by private companies in which any director is director	0	15.11
Loans due by private companies in which any director is member	0	0
Total loans due by firms or companies in which any director is partner or director	0	15.11

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

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

Other non-current assets, others [Axis]	Column 1		Column 2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	236.28	230.46	80.3	54.5
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Income tax assets	Income tax assets	Balance with government authorities, Capital advances, Prepaid expenses	Balance with government authorities, Capital advances, Prepaid expenses
Other non-current assets, others	236.28	230.46	80.3	54.5

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]	Column 1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	544.57	424.43
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	544.57	424.43

Other current liabilities, others [Table] ..(1)

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

Other current liabilities, others [Axis]	Column 3	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	0.25	0.42
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Others	Others
Other current liabilities, others	0.25	0.42

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]	Classification based on current non-current [Member]		Non-current [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	66.88	61.38	52.74	49.52
Provision leave encashment	21.69	17.72	14.09	3.78
Total provisions for employee benefits	88.57	79.1	66.83	53.3
Provision for corporate tax [Abstract]				
Provision for other tax	0.39	3.62	0	0
Total provision for corporate tax	0.39	3.62	0	0
CSR expenditure provision	0	0	0	0
Total provisions	88.96	82.72	66.83	53.3

Disclosure of breakup of provisions [Table] ..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [Line items]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision gratuity	14.14	11.86
Provision leave encashment	7.6	13.94
Total provisions for employee benefits	21.74	25.8
Provision for corporate tax [Abstract]		
Provision for other tax	0.39	3.62
Total provision for corporate tax	0.39	3.62
CSR expenditure provision	0	0
Total provisions	22.13	29.42

Subclassification of trade receivables [Table] ..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	1,127.24	1,034.51	1,051.24	981.43
Allowance for bad and doubtful debts	76	53.08	0	0
Total trade receivables	1,051.24	981.43	1,051.24	981.43
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
Trade receivables due by others			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

Subclassification of trade receivables [Table] ..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]	
	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [Line items]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	76	53.08
Allowance for bad and doubtful debts	76	53.08
Total trade receivables	0	0
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
Trade receivables due by others	0	0
Total trade receivables due by directors, other officers or others	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Trade receivables due by firms in which any director is partner	0	0
Trade receivables due by private companies in which any director is director	0	0
Trade receivables due by private companies in which any director is member	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0

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

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

Other current financial assets others [Axis]	Column 1		Column 2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	0.38	0.32	49.36	116.03
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Interest accrued on security deposits	Interest accrued on security deposits	Export incentive receivable	Export incentive receivable
Other current financial assets others	0.38	0.32	49.36	116.03

Other current financial assets others [Table] ..(2)

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

Other current financial assets others [Axis]	Column 3		Column 4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	123.18	61.91	0	0.12
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Bank deposits with remaining maturity for less than 12 months	Bank deposits with remaining maturity for less than 12 months	Reimbursement receivable	Reimbursement receivable
Other current financial assets others	123.18	61.91	0	0.12

Other current financial assets others [Table] ..(3)

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

Other current financial assets others [Axis]	Column 5	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	39.35	35.27
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Others	Others
Other current financial assets others	39.35	35.27

Classification of inventories [Table] ..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Other inventories [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	71.08	84.51	71.08	84.51
Goods in transit	0	0	0	0
Mode of valuation	valued at lower of cost and net realizable value	valued at lower of cost and net realizable value	valued at lower of cost and net realizable value	valued at lower of cost and net realizable value
Nature of other inventories			Consumables	Consumables

Classification of inventories [Table] ..(2)

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

Classification of inventories [Axis]	Other inventories, others [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	71.08	84.51
Goods in transit	0	0
Mode of valuation	valued at lower of cost and net realizable value	valued at lower of cost and net realizable value
Nature of other inventories	Consumables	Consumables

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (189) [See below]	Textual information (190) [See below]
Disclosure of notes on loans explanatory [TextBlock]	Textual information (191) [See below]	Textual information (192) [See below]
Disclosure of notes on other non-current financial assets [TextBlock]	Textual information (193) [See below]	
Total other non-current financial assets	423.85	215.94
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (194) [See below]	Textual information (195) [See below]
Advances, non-current	0	0
Total other non-current assets	316.58	284.96
Disclosure of inventories Explanatory [TextBlock]	Textual information (196) [See below]	Textual information (197) [See below]
Description of accounting policy for measuring inventories [TextBlock]	Textual information (198) [See below]	Textual information (199) [See below]
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (200) [See below]	Textual information (201) [See below]
Fixed deposits with banks	0	0
Other balances with banks	367.9	594.8
Total balance with banks	367.9	594.8
Cash on hand	0.81	1.09
Total cash and cash equivalents	368.71	595.89
Bank balance other than cash and cash equivalents	244	29.56
Total cash and bank balances	612.71	625.45
Balances held with banks to extent held as margin money	0	0
Balances held with banks to extent held as security against borrowings	31	29.56
Balances held with banks to extent held as guarantees	0	0
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	31	29.56
Bank deposits with more than 12 months maturity	0	0
Disclosure of notes on other current financial assets explanatory [TextBlock]	Textual information (202) [See below]	
Unbilled revenue	240.76	188.06
Security deposits	0	0
Total other current financial assets	453.03	401.71
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (203) [See below]	Textual information (204) [See below]
Advances, current	20.74	11.68
Total other current assets	206.99	147.24
Disclosure of notes on other non-current financial liabilities explanatory [TextBlock]	Textual information (205) [See below]	Textual information (206) [See below]
Security deposits refundable, Non-current	0.5	0.56
Total other non-current financial liabilities	545.07	424.99
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (207) [See below]	Textual information (208) [See below]
Nature of other provisions	Gratuity, Leave Encashment and Indirect Tax Provision	Gratuity, Leave Encashment and Indirect Tax Provision
Disclosure of notes on other current financial liabilities explanatory [TextBlock]	Textual information (209) [See below]	Textual information (210) [See below]
Current maturities of long-term debt	0	0
Interest accrued on borrowings	0.12	0.13
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
Derivative liabilities	0	0
Total other current financial liabilities	334.72	333.56
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (211) [See below]	Textual information (212) [See below]
Revenue received in advance	941.28	737.79

Advance received from customers	16.27	11.57
Total other advance	16.27	11.57
Taxes payable other tax	39.39	31.96
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	39.39	31.96
Total other current liabilities	997.19	781.74

Textual information (189)

Disclosure of notes on trade receivables explanatory [Text Block]

5	Trade Receivables					
	Particulars			As at March 31, 2023	As at March 31, 2022	
	Trade receivables					
	Secured, considered good					
	Unsecured, considered good					
	Trade receivables which have significant increase in credit risk					
	Trade receivables - credit impaired					
	Impairment allowance (allowance for bad and doubtful debts)					
	Unsecured, considered good					
	Trade receivables which have significant increase in credit risk					
	Trade receivables - credit impaired					
	Total trade receivables					
	Notes:					
	Trade receivables are non-interest bearing and are generally on terms of 7-90 days.					
	For information about credit risk and market risk related to trade receivable, please refer note 37.					
	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.					
5	Trade Receivables					
	The following table summarizes the change in impairment allowance measured using the life time expected credit loss model:					
	Particulars			As at March 31, 2023	As at March 31, 2022	
	At the beginning of the year					
	Additions on account of acquisition of subsidiary (refer note 41 (b))					
	Provision made during the year					
	Utilized / reversed during the year					
	At the end of the year					
	Trade Receivables ageing schedule as at March 31, 2023					
		Outstanding for following periods from the due date of payment	Total			
	Particulars	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 Years
	(i) Undisputed Trade receivables – considered good	608.15	401.64	35.66	5.79	-
	(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	11.61	13.04	0.85
	(iii) Undisputed Trade Receivables – credit impaired	-	7.87	4.13	19.92	3.65
	(iv) Disputed Trade Receivables–considered good	-	-	-	-	-
	(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-
	(vi) Disputed Trade					

	Receivables – credit impaired	-	-	-	-	0.61
	Total	608.15	409.51	51.40	38.75	5.11
	Trade Receivables ageing schedule as at March 31, 2022					
	Particulars	Outstanding for following periods from the due date of payment	Total			
	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 Years	More than 3 years
	(i) Undisputed Trade receivables – considered good	573.49	318.25	86.60	3.09	-
	(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	15.91	7.35	9.59	-
	(iii) Undisputed Trade Receivables – credit impaired	-	-	0.17	4.50	1.88
	(iv) Disputed Trade Receivables–considered good	-	-	-	-	-
	(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-
	(vi) Disputed Trade Receivables – credit impaired	-	-	-	0.13	-
	Total	573.49	334.16	94.12	17.31	1.88

Textual information (190)

Disclosure of notes on trade receivables explanatory [Text Block]

5	Trade Receivables					
	Particulars		As at March 31, 2022	As at March 31, 2021		
	Trade receivables					
	Secured, considered good					-
	Unsecured, considered good					981.43
	Trade receivables which have significant increase in credit risk					32.87
	Trade receivables - credit impaired					20.21
	Impairment allowance (allowance for bad and doubtful debts)					
	Unsecured, considered good					-
	Trade receivables which have significant increase in credit risk					(32.87)
	Trade receivables - credit impaired					(20.21)
	Total trade receivables					981.43
	Notes:					
	Trade receivables are non-interest bearing and are generally on terms of 7-90 days.					
	For information about credit risk and market risk related to trade receivable, please refer note 37.					
	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.					
5	Trade Receivables					
	The following table summarizes the change in impairment allowance measured using the life time expected credit loss model:					
	Particulars		As at March 31, 2022	As at March 31, 2021		
	At the beginning of the year					15.70
	Additions on account of acquisition of subsidiary (refer note 41 (b))					24.93
	Provision made during the year					19.51
	Utilized / reversed during the year					(7.06)
	At the end of the year					53.08
	Trade Receivables ageing schedule as at March 31, 2021					
	Particulars	Outstanding for following periods from the due date of payment	Total			
	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 Years	More than 3 years
	(i) Undisputed Trade receivables – considered good	270.49	161.79	19.23	-	-
	(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	1.73	0.40	5.48
	(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-
	(iv) Disputed Trade Receivables–considered good	-	-	-	-	-
	(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-
	(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-

	Total	270.49	161.79	20.96	0.40	5.48
	Trade Receivables ageing schedule as at March 31, 2022					
	Particulars	Outstanding for following periods from the due date of payment	Total			
	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 Years	More than 3 years
	(i) Undisputed Trade receivables – considered good	573.49	318.25	86.60	3.09	-
	(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	15.91	7.35	9.59	-
	(iii) Undisputed Trade Receivables – credit impaired	-	-	0.17	4.50	1.88
	(iv) Disputed Trade Receivables–considered good	-	-	-	-	-
	(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-
	(vi) Disputed Trade Receivables – credit impaired	-	-	-	0.13	-
	Total	573.49	334.16	94.12	17.31	1.88

Textual information (191)

Disclosure of notes on loans explanatory [Text Block]

8	Loans							
	Particulars			As at March 31, 2023	As at March 31, 2022			
	Non-Current							
	Unsecured, considered good							
	Loan to Joint venture in which the company is a venturer (refer note 2 below)						-	15.11
	Total non-current loans						-	15.11
	Current							
	Note:							
	1) 'Since the above loan given to associate and joint venture is unsecured and considered good, the bifurcation of loan in other categories as required by schedule III of companies Act, 2013 viz: a) Secured b) Loans which have significant increase in credit risk and c) credit impaired is not applicable.							
	2) Loan given to joint venture amounting to Rs. 34.00 million							

			(March 31, 2022: Rs Nil) has been written off during the year considering the unfavourable financial condition of

	joint venture (refer note 40).							
8	Loans							
	Disclosure required under Sec 186(4) of the Companies Act 2013							
	Included in loans and advance are certain intercorporate deposits the particulars of which are disclosed below as required by Sec 186(4) of the Companies Act 2013							
	Name of loanee	Rate of interest	Due Date	Secured / Unsecured	As at March 31, 2023	As at March 31, 2022		
	Ingenuity Biosciences Private Limited*	6.00%	Loan is repayable within 2 years from the date of agreement. However, the loan may be repaid any time by the borrower.	Unsecured	-	15.11		
	*Netted share of loss amounting to Rs. 26.67 Million (March 31, 2022: Rs. 7.23 million) and loan written off amounting to Rs. 34.00 million (March 31, 2022: Rs. Nil).							
	Refer note 31 for terms and conditions of loan to associate							

	and loan to Joint venture in which the Holding company is a venturer.					

Textual information (192)

Disclosure of notes on loans explanatory [Text Block]

8	Loans					
	Particulars		As at March 31, 2022	As at March 31, 2021		
	Non-Current					
	Unsecured, considered good					
	Loans to associate (refer note below)					-
	Loan to Joint venture in which the company is a venturer					15.11
	Total non-current loans					15.11
	Note:					
	Since the above loan given to associate and joint venture is unsecured and considered good, the bifurcation of loan in other categories as required by schedule III of companies Act, 2013 viz: a) Secured b) Loans which have significant increase in credit risk and c) credit impaired is not applicable.					
8	Loans					
	Disclosure required under Sec 186(4) of the Companies Act 2013					
	Included in loans and advance are					

		certain intercorporate deposits the particulars of which are disclosed below as required by		

	Sec 186(4) of the Companies Act 2013					
	Name of loanee	Rate of interest	Due Date	Secured / Unsecured	As at March 31, 2022	As at March 31,
	Bioneeds India Private Limited	15.00%	Loan is repayable on or before final maturity date which shall not be later than 3 months from the date of disbursement or such other date as mutually agreed between the parties to loan.	Unsecured	-	234.55
	Ingenuity Biosciences Private Limited*	6.00%	Loan is repayable within 2 years from the date of agreement. However, the loan may be repaid any time by the borrower.	15.11	-	
	Mr. S.N. Vinaya Babu - Director of subsidiary company (Bioneeds India Private Limited)	Nil	Loan is repayable before March 31, 2022.	-	-	
	Mr. Parameshkumar Kiran - Director of subsidiary company (Bioneeds India Private Limited)	-	-			
	*Netted share of loss amounting to Rs. 7.23 Million					
	Refer note 31 for terms and conditions of loan to associate and loan to Joint venture in which the Holding company is a venturer.					
	Disclosure of loans or advances granted to related parties, which are repayable on demand or specified period					

	as per the Schedule III requirements					
	Loan repayable on demand or 3 months from the date of disbursement					
	Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total loans and Advances in the nature of loans			
	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021		
	Loan to related parties - subsidiary (was an associate till July 15, 2021)	-	234.55	-	100.00%	
	Note:					
	The subsidiary company has granted interest free loan to its directors which was initially measured at fair value as on the date of transaction. The difference between fair value of loan and actual loan granted on the date of transaction is recognized as prepaid employee cost and amortized over a period of loan. The aforesaid loan has been repaid during the year ended March 31, 2022.					

Textual information (193)

Disclosure of notes on other non-current financial assets [Text Block]

9	Other financial assets							
	Particulars			As at March 31, 2023	As at March 31, 2022			
	Unsecured, Considered good							
	Non-Current							
	Security Deposits						59.73	47.71
	Bank deposits with remaining maturity for more than 12 months (refer note i below)					323.24	62.70	
	Export incentive receivable						-	32.38
	Fair value of call option (refer note 41 (b))						40.88	73.15
	Total other non-current financial assets						423.85	215.94
	Unsecured, Considered good							
	Current							
	Contract asset							
	- Due from customer (accrued revenue) (refer note 22.2)						240.76	188.06
	Security deposits						1.80	0.11
	Interest accrued on security deposits						0.38	0.32
	Export incentive receivable						49.36	116.03
	Bank deposits with remaining maturity for less than 12 months (refer note ii below)					123.18	61.91	
	Reimbursement receivable (refer note 31)						-	0.12
	Receivable from selling shareholders (refer note 31)						37.55	35.16
	Total other current financial assets						453.03	401.71

	Total other financial assets						876.88	617.65
	Reconciliation of contract Asset:							
	Balance at the beginning of the year						188.06	79.51
	Additions on account of acquisition of subsidiary (refer note 41 (b))						-	146.88
	Less: Invoicing during the year from balance at the beginning of the year						(148.33)	(212.88)
	Less: Written off during the year from balance at the beginning of the year						(13.99)	-
	Add: Contract Assets created during the year						215.02	174.55
	Balance at the end of the year						240.76	188.06
	Notes:							
	i) Bank deposits with remaining maturity for more than 12 months as at March 31, 2023 are Rs. 323.24 million (March 31, 2022: Rs. 62.70 million). These deposits are made for a period of more than 12 months and earn interest ranging between 4.55% to 7.25% (March 31, 2022: 4.55% to 5.40%). Deposits amounting to Rs. 81.49 million as at March 31, 2023 (March 31, 2022: Rs. 2.81 million) are given as security against over draft facilities and bank guarantee.							
	ii) Bank deposits with original maturity for more than 12 months and with remaining maturity for less than 12 months as at March 31, 2023 are Rs. 123.18 million (March 31, 2022: Rs. 61.91 million). These deposits are made for a period of more than 12 months and earn interest ranging between 5.25% to 7.25% (March 31, 2022: 5.10% to 9.00%). Deposits amounting to Rs. 19.16 million as at March 31, 2023 (March 31, 2022: Rs. 3.65 million) are given as collateral security against cash credit limits and bank guarantee.							

Textual information (194)

Disclosure of notes on other non-current assets explanatory [Text Block]

10	Other assets							
	Particulars			As at March 31, 2023	As at March 31, 2022			
	Non-current							
	Unsecured, Considered good							
	Balance with government authorities (refer note below)						35.73	7.85
	Capital advances						39.97	44.61
	Prepaid expenses						4.61	2.04
	Total other non-current assets						80.31	54.50
	Current							
	Unsecured, Considered good							
	Prepaid expenses						34.76	35.86
	Advance to creditors						15.82	6.93
	Less: Provision for doubtful advances						-	(0.40)
	Employee advances						4.91	5.15
	Balance with government authorities (refer note below)						151.50	99.70
	Total other current assets						206.99	147.24
	Total other assets						287.30	201.74
	Note:							
	Balance with government authorities includes GST input tax credit receivable (net of liability).							
11	Income tax assets (net)							

	Particulars			As at March 31, 2023	As at March 31, 2022			
	Non-current							
	Advance payment of Income tax (net of provision)					236.28	230.46	
	Total Income tax assets (net)						236.28	230.46

Textual information (195)

Disclosure of notes on other non-current assets explanatory [Text Block]

10.1	Other assets						
	Particulars		As at March 31, 2022	As at March 31, 2021			
	Non-current						
	Unsecured, Considered good						
	Balance with government authorities					7.85	1.92
	Capital advances					44.61	-
	Prepaid expenses					2.04	-
	Total other non-current assets					54.50	1.92
	Current						
	Unsecured, Considered good						
	Prepaid expenses					35.86	16.12
	Advance to creditors					6.93	8.79
	Less: Provision for doubtful advances					(0.40)	-
	Employee advances					5.15	1.12
	Balance with government authorities (refer note below)					99.70	20.36
	Total other current assets					147.24	46.39
	Total other assets					201.74	48.31
	Note:						
	Balance with government authorities includes GST input tax credit receivable (net of liability).						

11.1	Income tax assets (net)						
	Particulars		As at March 31, 2022	As at March 31, 2021			
	Non-current						
	Advance payment of Income tax (net of provision)				230.46	154.32	
	Total Income tax assets (net)					230.46	154.32

Textual information (196)

Disclosure of inventories Explanatory [Text Block]

12	Inventories (valued at lower of cost and net realizable value)							
	Particulars			As at March 31, 2023	As at March 31, 2022			
	Consumables						97.54	84.51
	Less : Provision for non moving & slow moving inventory						(26.46)	-
	Total inventories						71.08	84.51

Textual information (197)

Disclosure of inventories Explanatory [Text Block]

12.1	Inventories (valued at lower of cost and net realizable value)						
	Particulars		As at March 31, 2022	As at March 31, 2021			
	Consumables					84.51	56.63
	Total inventories					84.51	56.63

Textual information (198)

Description of accounting policy for measuring inventories [Text Block]

k. Inventories

Inventories are valued at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

Consumables: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on first in, first out basis.

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.

Provision for slow moving and non-moving inventory is made considering its expected usage pattern.

Textual information (199)

Description of accounting policy for measuring inventories [Text Block]

k. Inventories

Inventories are valued at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

Consumables: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on first in, first out basis.

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 (200)

Disclosure of notes on cash and bank balances explanatory [Text Block]

6	Cash and cash equivalents							
	Particulars			As at March 31, 2023	As at March 31, 2022			
	Balance with Banks							
	- On current accounts						367.90	594.80
	Cash on hand						0.81	1.09
	Total cash and cash equivalents						368.71	595.89
7	Other Bank balances							
	Particulars			As at March 31, 2023	As at March 31, 2022			
	Deposits with Original maturity of more than three months but less than twelve months (refer note below)		31.00	29.56				
	Share application money account						213.00	-
	Total other bank balances						244.00	29.56
	Note:							
	Deposits with bank as at March 31, 2023 amounting to Rs. 31.00 million (March 31, 2022: Rs. 29.56 million) are given as collateral security against cash credit limits. These deposits are made for a varying period for 3 months to 12 months and earns interest ranging between 5.45% to 6.80% (March 31, 2022: 4.00% to 5.15%).							

Textual information (201)

Disclosure of notes on cash and bank balances explanatory [Text Block]

6	Cash and cash equivalents						
	Particulars		As at March 31, 2022	As at March 31, 2021			
	Balance with Banks						
	- On current accounts					594.80	148.45
	Cash on hand					1.09	1.16
	Total cash and cash equivalents					595.89	149.61
7	Bank balances other than cash and cash equivalents						
	Particulars		As at March 31, 2022	As at March 31, 2021			
	Deposits with Original maturity of more than three months but less than twelve months (refer note below)	29.56	28.44				
	Total bank balances other than cash and cash equivalents					29.56	28.44
	Note:						
	Deposits with bank as at March 31, 2022 amounting to Rs. 29.56 million (March 31, 2021: Rs. 28.44 million) are given as collateral security against cash credit limits. These deposits are made for a varying period for 3 months to 12 months and earns interest ranging between 4.00% to 5.15% (March 31, 2021: 4.00% to 5.15%).						

Textual information (202)

Disclosure of notes on other current financial assets explanatory [Text Block]

9	Other financial assets							
	Particulars			As at March 31, 2023	As at March 31, 2022			
	Unsecured, Considered good							
	Non-Current							
	Security Deposits						59.73	47.71
	Bank deposits with remaining maturity for more than 12 months (refer note i below)					323.24	62.70	
	Export incentive receivable						-	32.38
	Fair value of call option (refer note 41 (b))						40.88	73.15
	Total other non-current financial assets						423.85	215.94
	Unsecured, Considered good							
	Current							
	Contract asset							
	- Due from customer (accrued revenue) (refer note 22.2)						240.76	188.06
	Security deposits						1.80	0.11
	Interest accrued on security deposits						0.38	0.32
	Export incentive receivable						49.36	116.03
	Bank deposits with remaining maturity for less than 12 months (refer note ii below)					123.18	61.91	
	Reimbursement receivable (refer note 31)						-	0.12
	Receivable from selling shareholders (refer note 31)						37.55	35.16
	Total other current financial assets						453.03	401.71

	Total other financial assets						876.88	617.65
	Reconciliation of contract Asset:							
	Balance at the beginning of the year						188.06	79.51
	Additions on account of acquisition of subsidiary (refer note 41 (b))						-	146.88
	Less: Invoicing during the year from balance at the beginning of the year						(148.33)	(212.88)
	Less: Written off during the year from balance at the beginning of the year						(13.99)	-
	Add: Contract Assets created during the year						215.02	174.55
	Balance at the end of the year						240.76	188.06
	Notes:							
	i) Bank deposits with remaining maturity for more than 12 months as at March 31, 2023 are Rs. 323.24 million (March 31, 2022: Rs. 62.70 million). These deposits are made for a period of more than 12 months and earn interest ranging between 4.55% to 7.25% (March 31, 2022: 4.55% to 5.40%). Deposits amounting to Rs. 81.49 million as at March 31, 2023 (March 31, 2022: Rs. 2.81 million) are given as security against over draft facilities and bank guarantee.							
	ii) Bank deposits with original maturity for more than 12 months and with remaining maturity for less than 12 months as at March 31, 2023 are Rs. 123.18 million (March 31, 2022: Rs. 61.91 million). These deposits are made for a period of more than 12 months and earn interest ranging between 5.25% to 7.25% (March 31, 2022: 5.10% to 9.00%). Deposits amounting to Rs. 19.16 million as at March 31, 2023 (March 31, 2022: Rs. 3.65 million) are given as collateral security against cash credit limits and bank guarantee.							

Textual information (203)

Disclosure of notes on other current assets explanatory [Text Block]

10	Other assets							
	Particulars			As at March 31, 2023	As at March 31, 2022			
	Non-current							
	Unsecured, Considered good							
	Balance with government authorities (refer note below)						35.73	7.85
	Capital advances						39.97	44.61
	Prepaid expenses						4.61	2.04
	Total other non-current assets						80.31	54.50
	Current							
	Unsecured, Considered good							
	Prepaid expenses						34.76	35.86
	Advance to creditors						15.82	6.93
	Less: Provision for doubtful advances						-	(0.40)
	Employee advances						4.91	5.15
	Balance with government authorities (refer note below)						151.50	99.70
	Total other current assets						206.99	147.24
	Total other assets						287.30	201.74
	Note:							
	Balance with government authorities includes GST input tax credit receivable (net of liability).							

Textual information (204)

Disclosure of notes on other current assets explanatory [Text Block]

10.1	Other assets						
	Particulars		As at March 31, 2022	As at March 31, 2021			
	Non-current						
	Unsecured, Considered good						
	Balance with government authorities					7.85	1.92
	Capital advances					44.61	-
	Prepaid expenses					2.04	-
	Total other non-current assets					54.50	1.92
	Current						
	Unsecured, Considered good						
	Prepaid expenses					35.86	16.12
	Advance to creditors					6.93	8.79
	Less: Provision for doubtful advances					(0.40)	-
	Employee advances					5.15	1.12
	Balance with government authorities (refer note below)					99.70	20.36
	Total other current assets					147.24	46.39
	Total other assets					201.74	48.31
	Note:						
	Balance with government authorities includes GST input tax credit receivable (net of liability).						

Textual information (205)

Disclosure of notes on other non-current financial liabilities explanatory [Text Block]

17	Other financial liabilities						
	Particulars	As at March 31, 2023	As at March 31, 2022				
	Non-Current						
	Financial liabilities carried at amortized cost						
	Security deposits					0.50	0.56
	Total non-current other financial liabilities					0.50	0.56
	Current						
	Financial liabilities carried at amortized cost						
	Interest accrued but not due on borrowings					0.12	0.13
	Creditors for capital goods (refer note below)					54.35	112.90
	Employee benefits payable					118.97	84.45
	Payable towards IPO expense					-	4.73
	Payable towards share issue expenses for fresh issue of shares				-	13.02	
	Other payables					0.72	-
	Refund liability to customers					50.14	26.90
	Financial liabilities carried at fair value through profit & loss						
	Forward contracts					9.36	-
	Total current other financial liabilities					233.66	242.13

	Total other financial liabilities					234.16	242.69

iii)	Balances of lease liabilities		
	Particulars	As at March 31, 2023	As at March 31, 2022
	Current lease liabilities	101.06	91.43
	Non-current lease liabilities	544.57	424.43
	Total	645.63	515.86

Textual information (206)

Disclosure of notes on other non-current financial liabilities explanatory [Text Block]

17	Other financial liabilities					
	Particulars	As at March 31, 2022	As at March 31, 2021			
	Non-Current					
	Financial liabilities carried at amortized cost					
	Security deposits				0.56	0.50
	Total non-current other financial liabilities				0.56	0.50
	Current					
	Financial liabilities carried at amortized cost					
	Interest accrued but not due on borrowings				0.13	0.84
	Creditors for capital goods (refer note below)				112.90	5.18
	Employee benefits payable				84.45	60.85
	Payable towards IPO expense				4.73	-
	Payable towards share issue expenses for fresh issue of shares			13.02	-	
	Refund liability to customers				26.90	6.58
	Financial liabilities carried at fair value through profit & loss					
	Forward contracts				-	0.13
	Total current other financial liabilities				242.13	73.58
	Total other financial liabilities				242.69	74.08
	Note:					
	Creditors for capital goods also include					

	outstanding dues of micro enterprises and small enterprises as at March 31, 2022 of Rs. 1.20 million (March 31, 2021: Rs. 0.34 million).

iii)	Balances of lease liabilities		
	Particulars	As at March 31, 2022	As at March 31, 2021
	Current lease liabilities	91.43	57.48
	Non-current lease liabilities	424.43	376.54
	Total	515.86	434.02

Textual information (207)

Disclosure of notes on provisions explanatory [Text Block]

19	Provisions						
	Particulars	As at March 31, 2023	As at March 31, 2022				
	Non-Current						
	Provision for employee benefit						
	Gratuity (refer note 30)					52.74	49.52
	Compensated absence					14.09	3.78
	Total non-current provisions					66.83	53.30
	Current						
	Provision for employee benefit						
	Gratuity (refer note 30)					14.14	11.86
	Compensated absence					7.60	13.94
	Provision for indirect taxes					0.39	3.62
	Total current provisions					22.13	29.42
	Total provisions					88.96	82.72

Textual information (208)

Disclosure of notes on provisions explanatory [Text Block]

19	Provisions					
	Particulars	As at March 31, 2022	As at March 31, 2021			
	Non-Current					
	Provision for employee benefit					
	Gratuity (refer note 30)				49.52	29.04
	Compensated absence				3.78	3.81
	Total non-current provisions				53.30	32.85
	Current					
	Provision for employee benefit					
	Gratuity (refer note 30)				11.86	5.68
	Compensated absence				13.94	7.64
	Provision for indirect taxes (under dispute)				3.62	-
	Total current provisions				29.42	13.32
	Total provisions				82.72	46.17

Textual information (209)

Disclosure of notes on other current financial liabilities explanatory [Text Block]

17	Other financial liabilities						
	Particulars	As at March 31, 2023	As at March 31, 2022				
	Non-Current						
	Financial liabilities carried at amortized cost						
	Security deposits					0.50	0.56
	Total non-current other financial liabilities					0.50	0.56
	Current						
	Financial liabilities carried at amortized cost						
	Interest accrued but not due on borrowings					0.12	0.13
	Creditors for capital goods (refer note below)					54.35	112.90
	Employee benefits payable					118.97	84.45
	Payable towards IPO expense					-	4.73
	Payable towards share issue expenses for fresh issue of shares				-	13.02	
	Other payables					0.72	-
	Refund liability to customers					50.14	26.90
	Financial liabilities carried at fair value through profit & loss						
	Forward contracts					9.36	-
	Total current other financial liabilities					233.66	242.13

	Total other financial liabilities					234.16	242.69

iii)	Balances of lease liabilities		
	Particulars	As at March 31, 2023	As at March 31, 2022
	Current lease liabilities	101.06	91.43
	Non-current lease liabilities	544.57	424.43
	Total	645.63	515.86

Textual information (210)

Disclosure of notes on other current financial liabilities explanatory [Text Block]

17	Other financial liabilities					
	Particulars	As at March 31, 2022	As at March 31, 2021			
	Non-Current					
	Financial liabilities carried at amortized cost					
	Security deposits				0.56	0.50
	Total non-current other financial liabilities				0.56	0.50
	Current					
	Financial liabilities carried at amortized cost					
	Interest accrued but not due on borrowings				0.13	0.84
	Creditors for capital goods (refer note below)				112.90	5.18
	Employee benefits payable				84.45	60.85
	Payable towards IPO expense				4.73	-
	Payable towards share issue expenses for fresh issue of shares			13.02	-	
	Refund liability to customers				26.90	6.58
	Financial liabilities carried at fair value through profit & loss					
	Forward contracts				-	0.13
	Total current other financial liabilities				242.13	73.58
	Total other financial liabilities				242.69	74.08
	Note:					
	Creditors for capital goods also include					

	outstanding dues of micro enterprises and small enterprises as at March 31, 2022 of Rs. 1.20 million (March 31, 2021: Rs. 0.34 million).

iii)	Balances of lease liabilities		
	Particulars	As at March 31, 2022	As at March 31, 2021
	Current lease liabilities	91.43	57.48
	Non-current lease liabilities	424.43	376.54
	Total	515.86	434.02

Textual information (211)

Disclosure of other current liabilities notes explanatory [Text Block]

18	Other current liabilities						
	Particulars	As at March 31, 2023	As at March 31, 2022				
	Contract liabilities						
	- Due to customer (excess billing over revenue) (refer note 22.2)				941.28	737.79	
	- Advance from customers					16.27	11.57
	Statutory dues payable					39.39	31.96
	Others					0.25	0.42
	Total other current liabilities					997.19	781.74
	Reconciliation of contract liability:						
	Particulars	As at March 31, 2023	As at March 31, 2022				
	Balance at the beginning of the year			749.36	219.97		
	Additions on account of acquisition of subsidiary (refer note 41 (b))			-	355.59		
	Less: Revenue recognized during the year from	(637.88)	(468.54)				

	balance at the beginning of the year							
	Add: Contract liabilities created during the year			846.07	642.34			
	Balance at the end of the year						957.55	749.36

Textual information (212)

Disclosure of other current liabilities notes explanatory [Text Block]

18	Other current liabilities					
	Particulars	As at March 31, 2022	As at March 31, 2021			
	Contract liabilities					
	- Due to customer (excess billing over revenue) (refer note 22.2)			737.79	201.89	
	- Advance from customers				11.57	18.08
	Statutory dues payable				31.96	16.67
	Others				0.42	-
	Total other current liabilities				781.74	236.64
	Reconciliation of contract liability:					
	Particulars	As at March 31, 2022	As at March 31, 2021			
	Balance at the beginning of the year		219.97	148.07		
	Additions on account of acquisition of subsidiary (refer note 41 (b))		355.59	-		
	Less: Revenue recognized during the year from balance at the beginning of the year	(468.54)	(113.33)			
	Add: Contract liabilities created during the year		642.34	185.23		
	Balance at the end of the year				749.36	219.97

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	1,018.84	1,018.84
Other money for which company is contingently liable	351.93	334.03
Total contingent liabilities	1,370.77	1,352.87
Classification of commitments [Abstract]		
Estimated amount of contracts remaining to be executed on capital account and not provided for	262.39	30.05
Total commitments	262.39	30.05
Total contingent liabilities and commitments	1,633.16	1,382.92
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Amount of dividends proposed to be distributed to preference shareholders	0	0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Arrears of fixed cumulative dividends on preference shares	0	0
Percentage of proposed dividend	0.00%	0.00%
Details of share capital held by foreign companies [Abstract]		
Percentage of share capital held by foreign company	73.93%	73.93%
Value of share capital held by foreign company	78.21	78.209698
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	42.07%	42.07%
Value of paid-up capital held by foreign holding company and or with its subsidiaries	44.5	44.5
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	213	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 3	[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] 3	[pure] 0
Share application money received and due for refund	0	0
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes
Details regarding cost records and cost audit[Abstract]		
Net worth of company	4,571.6	4,301.6
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	371.76	926.31
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
Number of shareholders to whom shares are allotted under private placement during period	[pure] 0	[pure] 23

[611800] Notes - Revenue

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of revenue [TextBlock]	Textual information (213) [See below]	Textual information (214) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (215) [See below]	Textual information (216) [See below]

Textual information (213)

Disclosure of revenue [Text Block]

22	Revenue from operations				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Revenue from operations				
	Sale of services			4,086.13	2,880.26
	Other operating revenue				
	Export incentives revenue		9.65	-	
	Total revenue from operations	4,095.78	2,880.26		
22.1	Revenue from contract with customers				
	Set out below is the disaggregation of the Group's revenue from contract with customer				
	(i) Geographical location of customer				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	India			1,111.06	1,020.04
	US			865.63	465.27
	Greece			404.44	132.17
	Others			1,704.98	1,262.78
	Total	4,086.13	2,880.26		
	(ii) Timing of revenue recognition				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Services transferred over time		2,961.53	2,239.31	
	Services transferred at a point in time		1,124.60	640.95	
	Total	4,086.13	2,880.26		

22.2	Contract balances				
	The below table provides information about trade receivables, contract assets and contract liabilities from the contracts with customers:				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Trade receivables (refer note 5)		1,051.24	981.43	
	Contract Assets (refer note 9)				
	- Due from customer (accrued revenue)		240.76	188.06	
	Contract Liabilities (refer note 18)				
	- Advance from customer		16.27	11.57	
	- Due to customer (excess billing over revenue)		941.28	737.79	
	Contract assets relates to revenue earned from ongoing clinical services. As such, the balances of this account vary and depend on the number of clinical services at the end of the year.				
	Trade receivables are recognized when the right to consideration becomes unconditional. These are non interest bearing generally on the terms of 7-90 days. Group has receivable from its customers for the sale of services to its customers. In March 31, 2023: Rs. 22.92 Million (March 31, 2022: Rs. 19.51 million) is recognized as provision (net of reversal) for significant increase in credit risk and credit impairment of trade receivables.				
	Contract liabilities includes short-term advances received for providing clinical services and payment received from customer against invoice raised for which clinical services are yet to be rendered. Contract liabilities are recognized as revenue when the Group satisfies the performance obligation.				
22.3	Reconciling the amount of revenue recognized in the Statement of Profit and Loss with the contracted price				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Revenue as per contracted price		4,250.87	2,980.80	

	Adjustments				
	Rebate payable to customer		(9.24)	(3.12)	
	Credit notes issued due to change in performance obligation		(155.50)	(97.42)	
	Net revenue from contract with customers		4,086.13	2,880.26	
22.4	Information about Group's performance obligation are summarized below:				
	The Group exercise judgement in determining the timing when the performance obligation is satised. The Group considers indicators such as how customer consumes benets as services are rendered or who controls the asset as it is being created or existence of enforceable right to payment for performance to date and alternate use of such product or service, transfer of significant risks and rewards to the customer, acceptance of delivery by the customer, etc. For the majority of contract performance obligations, the Company has determined that an output method is appropriate measure of progress. Revenue recognition is determined by assessing the performance completed or delivered to date under the terms of the arrangement. The measures utilized to assess progress on the satisfaction of performance are specific to the performance obligation identified in the contract.				
22.5	Information about major customers:				
	For information about major customers, refer note 34.				

Textual information (214)

Disclosure of revenue [Text Block]

	(All amounts in Indian rupees million, unless otherwise stated)				
22	Revenue from operations				
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021		
	Revenue from operations				
	Sale of services			2,880.26	1,958.14
	Total revenue from operations	2,880.26	1,958.14		
22.1	Revenue from contract with customers				
	Set out below is the disaggregation of the Group's revenue from contract with customer				
	(i) Geographical location of customer				
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021		
	India			1,009.97	623.43
	Outside India			1,870.29	1,334.71
	Total	2,880.26	1,958.14		
	(ii) Timing of revenue recognition				
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021		
	Services transferred over time		2,239.31	1,958.14	
	Services transferred at a point in time		640.95	-	
	Total	2,880.26	1,958.14		
22.2	Contract balances				

	The below table provides information about trade receivables, contract assets and contract liabilities from the contracts with customers:				
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021		
	Trade receivables (refer note 5)		981.43	451.51	
	Contract Assets (refer note 9)				
	- Due from customer (accrued revenue)		188.06	79.51	
	Contract Liabilities (refer note 18)				
	- Advance from customer		11.57	18.08	
	- Due to customer (excess billing over revenue)		737.79	201.89	
	Contract assets relates to revenue earned from ongoing clinical services. As such, the balances of this account vary and depend on the number of clinical services at the end of the year.				
	Trade receivables are recognized when the right to consideration becomes unconditional. These are non interest bearing generally on the terms of 7-90 days. Group has receivable from its customers for the sale of services to its customers. In March 31, 2022: Rs. 19.51 Million (March 31, 2021: Rs. 2.71 million) is recognized as provision (net of reversal) for significant increase in credit risk and credit impairment of trade receivables.				
	Contract liabilities includes short-term advances received for providing clinical services and payment received from customer against invoice raised for which clinical services are yet to be rendered. Contract liabilities are recognized as revenue when the Group satisfies the performance obligation.				
22.3	Reconciling the amount of revenue recognized in the Statement of Profit and Loss with the contracted price				
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021		
	Revenue as per contracted price		2,980.80	2,011.64	

	Adjustments				
	Rebate payable to customer		(3.12)	-	
	Credit notes issued due to change in performance obligation		(97.42)	(53.50)	
	Net revenue from contract with customers		2,880.26	1,958.14	
22.4	Information about Group's performance obligation are summarized below:				
	For Holding Company, the performance obligation is satisfied over a period of time as and when services are rendered in accordance with the terms of contract with customer and payment terms is generally due within 7-90 days from the date of invoice. In case of Subsidiary Company, the performance obligation related to sale of services is satisfied at a point in time in accordance with the terms of contract with customer and payment terms is generally due within 7-90 days from the date of invoice. The Holding and Subsidiary Company render customer specific services and accordingly, are eligible to recover the payment from the customer till the date of service rendered, in case of termination received by the customer as per the terms of contract. The Holding and Subsidiary Company do not provide any types of warranties and related obligations to customers.				
22.5	Information about major customers:				
	For information about major customers, refer note 34.				

Textual information (215)

Description of accounting policy for recognition of revenue [Text Block]

d. Revenue from contract with customer

Revenue from contracts with customers is recognised when control of the services is transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those services. The Group has generally concluded that it is the principal in its revenue arrangements because it typically controls the services before transferring them to the customer.

The disclosures of significant accounting judgements, estimates and assumptions relating to revenue from contracts with customers are provided in Note 2.2.

Sale of service

The Group's contracts with customers include promises to transfer multiple services to a customer. Revenues from customer contracts are considered for recognition and measurement when the contract has been approved, in writing, by the parties to the contract, the parties to contract are committed to perform their respective obligations under the contract, and the contract is legally enforceable. The Group assesses the services promised in a contract and identifies distinct performance obligations in the contract. Revenue from customer contracts are recognized on these identified distinct performance obligations.

The Group exercise judgement in determining the timing when the performance obligation is satised. The Group considers indicators such as how customer consumes benets as services are rendered or who controls the asset as it is being created or existence of enforceable right to payment for performance to date and alternate use of such product or service, transfer of significant risks and rewards to the customer, acceptance of delivery by the customer, etc. For the majority of contract performance obligations, the Company has determined that an output method is appropriate measure of progress. Revenue recognition is determined by assessing the performance completed or delivered to date under the terms of the arrangement. The measures utilized to assess progress on the satisfaction of performance are specific to the performance obligation identified in the contract.

Group renders customer specific services as per the terms of contract and does not provide any types of warranties and related obligations to its customers.

Textual information (216)

Description of accounting policy for recognition of revenue [Text Block]

Revenue recognition

The Group uses the percentage-of-completion method in accounting for other fixed-price contracts. Use of the percentage-of-completion method requires the Group to determine the actual efforts or costs expended to date as a proportion of the estimated total efforts or costs to be incurred. Efforts or costs expended have been used to measure progress towards completion as there is a direct relationship between input and productivity. The estimation of total efforts or costs involves significant judgment and is assessed throughout the period of the contract to reflect any changes based on the latest available information. Provisions for estimated losses, if any, on uncompleted contracts are recorded in the period in which such losses become probable based on the estimated efforts or costs to complete the contract.

For associate, the performance obligation is satisfied at a point in time in accordance with the terms of contract with customers and payment terms which is generally due within 30-90 days from the date of invoice. Associate renders customer specific services as per the terms of contract. Associate does not provide any types of warranties and related obligations to its customers.

[612400] Notes - Service concession arrangements

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangments	No	No

[612000] Notes - Construction contracts

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits

Disclosure of defined benefit plans [Table] ..(1)

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

Defined benefit plans [Axis]	Defined benefit plans [Member]		Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	Column 1		Column 1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of defined benefit plans [Abstract]				
Disclosure of defined benefit plans [Line items]				
Description of type of plan	Textual information (217) [See below]	Textual information (218) [See below]	Textual information (219) [See below]	Textual information (220) [See below]
Description of nature of benefits provided by plan	Textual information (221) [See below]	Textual information (222) [See below]	Textual information (223) [See below]	Textual information (224) [See below]
Surplus (deficit) in plan [Abstract]				
Defined benefit obligation, at present value	87.26	74.3	87.26	74.3
Plan assets, at fair value	20.37	12.92	20.37	12.92
Net surplus (deficit) in plan	-66.89	-61.38	-66.89	-61.38
Actuarial assumption of discount rates	7.35%	6.70%	7.35%	6.70%
Actuarial assumption of expected rates of salary increases	10.00%	8.00%	10.00%	(A) 8.00%
Other material actuarial assumptions	Textual information (225) [See below]	Textual information (226) [See below]	Textual information (227) [See below]	Textual information (228) [See below]

Footnotes

(A) 8.00% p.a to 10.00% p.a.

Disclosure of sensitivity analysis for actuarial assumptions [Table] ..(1)

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

Defined benefit plans [Axis]	Defined benefit plans [Member]			
Actuarial assumptions [Axis]	Actuarial assumption of discount rates [Member]		Actuarial assumption of expected rates of salary increases [Member]	
Defined benefit plans categories [Axis]	Column 1		Column 1	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of sensitivity analysis for actuarial assumptions [Abstract]				
Disclosure of sensitivity analysis for actuarial assumptions [Line items]				
Percentage of reasonably possible increase in actuarial assumption	0.50%	0.50%	0.50%	0.50%
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	-2.72	-2.28	2.81	2.36
Percentage of reasonably possible decrease in actuarial assumption	0.50%	0.50%	0.50%	0.50%
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	2.91	2.43	-2.66	-2.24

Disclosure of sensitivity analysis for actuarial assumptions [Table] ..(2)

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

Defined benefit plans [Axis]	Defined benefit plans [Member]		Domestic defined benefit plans [Member]	
Actuarial assumptions [Axis]	Other material actuarial assumptions [Member]		Actuarial assumptions [Member]	
Defined benefit plans categories [Axis]	Column 1		Column 1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Disclosure of sensitivity analysis for actuarial assumptions [Abstract]				
Disclosure of sensitivity analysis for actuarial assumptions [Line items]				
Description of type of plan	Employee turnover assumption	Employee turnover assumption		
Percentage of reasonably possible increase in actuarial assumption	10.00%	10.00%	0.50%	0.50%
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	-1.56	-1.19	-2.72	-2.28
Percentage of reasonably possible decrease in actuarial assumption	10.00%	10.00%	0.50%	0.50%
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	1.78	1.35	2.91	2.43

Disclosure of sensitivity analysis for actuarial assumptions [Table] ..(3)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Actuarial assumptions [Axis]	Actuarial assumption of discount rates [Member]		Actuarial assumption of expected rates of salary increases [Member]	
Defined benefit plans categories [Axis]	Column 1		Column 1	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of sensitivity analysis for actuarial assumptions [Abstract]				
Disclosure of sensitivity analysis for actuarial assumptions [Line items]				
Percentage of reasonably possible increase in actuarial assumption			0.50%	0.50%
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	-1.48	-1.11	2.81	2.36
Percentage of reasonably possible decrease in actuarial assumption			0.50%	0.50%
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	2.03	1.55	-2.66	-2.24

Disclosure of sensitivity analysis for actuarial assumptions [Table] ..(4)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Actuarial assumptions [Axis]	Other material actuarial assumptions [Member]	
Defined benefit plans categories [Axis]	Column 1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of sensitivity analysis for actuarial assumptions [Abstract]		
Disclosure of sensitivity analysis for actuarial assumptions [Line items]		
Description of type of plan	Employee turnover assumption	Employee turnover assumption
Percentage of reasonably possible increase in actuarial assumption	10.00%	10.00%
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	-1.56	-1.19
Percentage of reasonably possible decrease in actuarial assumption	10.00%	10.00%
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	1.78	1.35

Disclosure of net defined benefit liability (assets) [Table] ..(1)

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

Defined benefit plans [Axis]	Defined benefit plans [Member]			Domestic defined benefit plans [Member]
Net defined benefit liability (assets) [Axis]	**Present value of defined benefit obligation [Member]**			**Net defined benefit liability (assets) [Member]**
Defined benefit plans categories [Axis]	**Column 1**			**Column 1**
	01/04/2022 to 31/03/2023	**01/04/2021 to 31/03/2022**	**31/03/2021**	**01/04/2022 to 31/03/2023**
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	The Company has following post employment benefit which is in the nature of defined benefit plan:	The Company has following post employment benefit which is in the nature of defined benefit plan:		The Company has following post employment benefit which is in the nature of defined benefit plan:
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	11.86	9.38		11.86
Interest expense (income), net defined benefit liability (assets)	4.68	2.96		4.68
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-2.98	1.01		-2.98
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-2.98	1.01		-2.98
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]				
Past service cost, net defined benefit liability (assets)	0	4.55		0
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)	0	4.55		0
Payments from plan, net defined benefit liability (assets)	6.56	6.98		6.56
Increase (decrease) through business combinations and disposals, net defined benefit liability (assets)	0	30.61		0
Total increase (decrease) in net defined benefit liability (assets)	12.96	39.51		12.96
Net defined benefit liability (assets) at end of period	87.26	74.3	34.79	87.26

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]	Net defined benefit liability (assets) [Member]		Present value of defined benefit obligation [Member]	
Defined benefit plans categories [Axis]	Column 1		Column 1	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	The Company has following post employment benefit which is in the nature of defined benefit plan:		Textual information (229) [See below]	Textual information (230) [See below]
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	9.38		11.86	9.38
Interest expense (income), net defined benefit liability (assets)	2.96		4.68	2.96
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	1.01		-2.98	1.01
Total loss (gain) on remeasurement, net defined benefit liability (assets)	1.01		-2.98	1.01
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]				
Past service cost, net defined benefit liability (assets)	4.55		0	4.55
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)	4.55		0	4.55
Payments from plan, net defined benefit liability (assets)	6.98		6.56	6.98
Increase (decrease) through business combinations and disposals, net defined benefit liability (assets)	30.61		0	30.61
Total increase (decrease) in net defined benefit liability (assets)	39.51		12.96	39.51
Net defined benefit liability (assets) at end of period	74.3	34.79	87.26	74.3

Disclosure of net defined benefit liability (assets) [Table] ..(3)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]
Defined benefit plans categories [Axis]	Column 1
	31/03/2021
Disclosure of net defined benefit liability (assets) [Abstract]	
Disclosure of net defined benefit liability (assets) [Line items]	
Net defined benefit liability (assets) at end of period	34.79

Disclosure of fair value of plan assets [Table] ..(1)

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

Defined benefit plans [Axis]	Defined benefit plans [Member]		Domestic defined benefit plans [Member]	
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
Defined benefit plans categories [Axis]	Column 1		Column 1	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of fair value of plan assets [Abstract]				
Disclosure of fair value of plan assets [Line items]				
Other assets amount contributed to fair value of plan assets	20.37	12.92	20.37	12.92

Disclosure of fair value of plan assets [Table] ..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	
Defined benefit plans categories [Axis]	Column 1	
	31/03/2023	31/03/2022
Disclosure of fair value of plan assets [Abstract]		
Disclosure of fair value of plan assets [Line items]		
Other assets amount contributed to fair value of plan assets	20.37	12.92

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of employee benefits [TextBlock]	Textual information (231) [See below]	Textual information (232) [See below]
Disclosure of defined benefit plans [TextBlock]	Textual information (233) [See below]	Textual information (234) [See below]
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]	Textual information (235) [See below]	Textual information (236) [See below]
Disclosure of fair value of plan assets [TextBlock]	Textual information (237) [See below]	Textual information (238) [See below]
Disclosure of sensitivity analysis for actuarial assumptions [TextBlock]	Textual information (239) [See below]	Textual information (240) [See below]

Textual information (217)

Description of type of plan

The Company has following post employment benefit which is in the nature of defined benefit plan: Gratuity The Group provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service calculated on actuarial basis. The gratuity plan is a funded plan to the extent balance available in Gratuity Account maintained with bank and Life Insurance Corporation of India. Balance available in such accounts as at March 31, 2023 is Rs. 20.37 million (March 31, 2022: Rs.12.92 million).

Textual information (218)

Description of type of plan

The Company has following post employment benefit which is in the nature of defined benefit plan: Gratuity: The Group provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service calculated on actuarial basis.. The gratuity plan is a funded plan to the extent balance available in Gratuity Account maintained with bank and Life Insurance Corporation of India. Balance available in such accounts as at March 31, 2022 is Rs. 12.92 million (March 31, 2021: Rs.0.07 million).

Textual information (219)

Description of type of plan

The Company has following post employment benefit which is in the nature of defined benefit plan: Gratuity The Group provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service calculated on actuarial basis. The gratuity plan is a funded plan to the extent balance available in Gratuity Account maintained with bank and Life Insurance Corporation of India. Balance available in such accounts as at March 31, 2023 is Rs. 20.37 million (March 31, 2022: Rs.12.92 million).

Textual information (220)

Description of type of plan

The Company has following post employment benefit which is in the nature of defined benefit plan: Gratuity: The Group provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service calculated on actuarial basis.. The gratuity plan is a funded plan to the extent balance available in Gratuity Account maintained with bank and Life Insurance Corporation of India. Balance available in such accounts as at March 31, 2022 is Rs. 12.92 million (March 31, 2021: Rs.0.07 million).

Textual information (221)

Description of nature of benefits provided by plan

The Company has following post employment benefit which is in the nature of defined benefit plan: Gratuity The Group provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service calculated on actuarial basis. The gratuity plan is a funded plan to the extent balance available in Gratuity Account maintained with bank and Life Insurance Corporation of India. Balance available in such accounts as at March 31, 2023 is Rs. 20.37 million (March 31, 2022: Rs.12.92 million).

Textual information (222)

Description of nature of benefits provided by plan

The Company has following post employment benefit which is in the nature of defined benefit plan: Gratuity: The Group provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service calculated on actuarial basis.. The gratuity plan is a funded plan to the extent balance available in Gratuity Account maintained with bank and Life Insurance Corporation of India. Balance available in such accounts as at March 31, 2022 is Rs. 12.92 million (March 31, 2021: Rs.0.07 million).

Textual information (223)

Description of nature of benefits provided by plan

The Company has following post employment benefit which is in the nature of defined benefit plan: Gratuity The Group provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service calculated on actuarial basis. The gratuity plan is a funded plan to the extent balance available in Gratuity Account maintained with bank and Life Insurance Corporation of India. Balance available in such accounts as at March 31, 2023 is Rs. 20.37 million (March 31, 2022: Rs.12.92 million).

Textual information (224)

Description of nature of benefits provided by plan

The Company has following post employment benefit which is in the nature of defined benefit plan: Gratuity: The Group provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service calculated on actuarial basis.. The gratuity plan is a funded plan to the extent balance available in Gratuity Account maintained with bank and Life Insurance Corporation of India. Balance available in such accounts as at March 31, 2022 is Rs. 12.92 million (March 31, 2021: Rs.0.07 million).

Textual information (225)

Other material actuarial assumptions

The principal assumptions used in determining gratuity obligations for the Company’s plan are shown below: Particulars As at March 31, 2023 Discount rate 7.35% p.a. Future salary increase 10.00% p.a. Employee turnover 20.00% - 25.00% p.a. at younger ages reducing to 0.00% - 5.00% p.a. at older ages Mortality rate Indian Assured Lives Mortality (2012-14)

Textual information (226)

Other material actuarial assumptions

The principal assumptions used in determining gratuity obligations for the Company’s plan are shown below: Particulars As at March 31, 2022 Discount rate 6.70% p.a. Future salary increase 8.00% p.a to 10.00% p.a. Employee turnover 20.00% - 25.00% p.a. at younger ages reducing to 0.00% - 5.00% p.a. at older ages Mortality rate Indian Assured Lives Mortality (2012-14)

Textual information (227)

Other material actuarial assumptions

The principal assumptions used in determining gratuity obligations for the Company’s plan are shown below: Particulars As at March 31, 2023 Discount rate 7.35% p.a. Future salary increase 10.00% p.a. Employee turnover 20.00% - 25.00% p.a. at younger ages reducing to 0.00% - 5.00% p.a. at older ages Mortality rate Indian Assured Lives Mortality (2012-14)

Textual information (228)

Other material actuarial assumptions

The principal assumptions used in determining gratuity obligations for the Company’s plan are shown below: Particulars As at March 31, 2022 Discount rate 6.70% p.a. Future salary increase 8.00% p.a to 10.00% p.a. Employee turnover 20.00% - 25.00% p.a. at younger ages reducing to 0.00% - 5.00% p.a. at older ages Mortality rate Indian Assured Lives Mortality (2012-14)

Textual information (229)

Description of type of plan

The Company has following post employment benefit which is in the nature of defined benefit plan: The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service calculated on actuarial basis. The gratuity plan is a funded plan to the extent balance available in Gratuity account maintained with bank. Balance available in such account as on March 31, 2021 is Rs. 0.07 million (31 March 2020: Rs.0.07 million; April 01, 2019: Rs. 0.07 million).

Textual information (230)

Description of type of plan

The Company has following post employment benefit which is in the nature of defined benefit plan: The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service calculated on actuarial basis. The gratuity plan is a funded plan to the extent balance available in Gratuity account maintained with bank. Balance available in such account as on March 31, 2021 is Rs. 0.07 million (31 March 2020: Rs.0.07 million; April 01, 2019: Rs. 0.07 million).

Textual information (231)

Disclosure of employee benefits [Text Block]

n. Retirement and other employee benefits

Retirement benefit in the form of contribution towards provident fund and employee state insurance scheme (ESIC) is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund and ESIC. The Group recognizes contribution payable to the provident fund and ESIC as an expense when an employee renders the related service.

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

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

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

i) The date of the plan amendment or curtailment; and

ii) The date that the Group recognises related restructuring costs.

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

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

ii) Net interest expense or income.

Accumulated leave, which is expected to be utilized within the next twelve months, is treated as short-term employee benefit. The Group measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date. The Group recognizes expected cost of short-term employee benefit as an expense when an employee renders the related service.

The Group treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the reporting date. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. The obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer the settlement for at least twelve months after the reporting date.

30	Disclosure for employee benefits				
	A. Defined contribution plan				
	Amount recognized as expenses and included in note 25 "Employee benefit expenses"				
		Year ended	Year ended		

	Particulars	March 31, 2023	March 31, 2022		
	Contribution to Provident Fund				29.76
	Contribution to Employee state insurance				2.46
	Total				32.22
	B. Defined benefit plan				
	The Group has following post employment benefit which is in the nature of defined benefit plan:				
	Gratuity				
	The Group provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service calculated on actuarial basis. The gratuity plan is a funded plan to the extent balance available in Gratuity Account maintained with bank and Life Insurance Corporation of India. Balance available in such accounts as at March 31, 2023 is Rs. 20.37 million (March 31, 2022: Rs.12.92 million).				
	i. Reconciliation of defined benefit obligation				
	Particulars	As at March 31, 2023	As at March 31, 2022		
	Opening defined benefit obligation				74.30

	Additions on account of acquisition of subsidiary (refer note 41 (b))		-	30.61	
	Current service cost				11.86
	Past service cost				-
	Interest cost				4.68
	Components of actuarial gain/(losses) on obligation				
	- Due to Change in financial assumptions				(2.40)
	- Due to change in demographic assumption				-
	- Due to experience adjustments				(0.59)
	Benefits paid				6.57
	Closing defined benefit obligation				87.26
30	Disclosure for employee benefits				
	ii. Reconciliation of the Fair value of Plan assets				
	Particulars	As at March 31, 2023	As at March 31, 2022		
	Opening value of plan assets				12.92
	Additions on account of acquisition of subsidiary (refer note 41 (b))		-	13.97	
	Interest income				0.91
	Return on plan assets excluding amounts included in interest income	0.50	(0.12)		
	Contributions by employer				8.16
	Benefits paid				(2.12)
	Closing value of plan assets				20.37

	iii. Net liability / (Asset) recognized in the Balance Sheet				
	Particulars	As at March 31, 2023	As at March 31, 2022		
	Present Value of Defined Benefit Obligations				87.26
	Fair Value of Plan assets				(20.37)
	Net liability / (Asset) recognized in the Balance Sheet	66.89	61.38		
	iv. Expenses recognized in Statement of Profit and Loss				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Current service cost				11.86
	Past service cost				-
	Net interest cost				3.77
	Net Gratuity cost recognized in the Statement of Profit and Loss	15.63	16.28		
	v. Other Comprehensive Income				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Actuarial gains / (losses)				
	- Due to Change in financial assumptions				(2.40)
	- Due to experience adjustments				(0.59)
	- Due to change in demographic assumption				-
	Return on plan assets, excluding amount recognized in net interest expense	0.50	(0.12)		
	Components of defined benefit costs recognized in other comprehensive income	(2.48)	0.89		

	vi. The major categories of plan assets as a percentage of the fair value of total plan assets				
	Particulars	As at March 31, 2023	As at March 31, 2022		
	Bank balance (escrow account)				0.34%
	Policy of insurance				99.66%
	Total	100.00%	100.00%		
	The principal assumptions used in determining gratuity obligations for the Company's plan are shown below:				
	Particulars	As at March 31, 2023	As at March 31, 2022		
	Discount rate				7.35% p.a.
	Future salary increase				10.00% p.a.
	Employee turnover				20.00% - 25.00% p.a. at younger ages reducing to 0.00% - 5.00% p.a. at older ages
	Mortality rate				Indian Assured Lives Mortality (2012-14)
	Sensitivity analysis for significant assumption is as under:				
	Particulars	Sensitivity level	Increase / (decrease) in defined benefit obligation		
	Year ended March 31, 2023	Year ended March 31, 2022			
	Discount rate	0.5% increase	(2.72)	(2.28)	
		0.5% decrease	2.91	2.43	
	Salary increase	0.5% increase	2.81	2.36	
		0.5% decrease	(2.66)	(2.24)	

	Employee turnover	Change by 10% upward	(1.56)	(1.19)	
		Change by 10% downward	1.78	1.35	
	The following are the expected future benefit payments for the defined benefit plan (Undiscounted):				
	Particulars	As at March 31, 2023	As at March 31, 2022		
	Within the next 12 months (next annual reporting period)			10.12	8.88
	Between 2 and 5 years				42.72
	Between 6 and 10 years				33.13

Textual information (232)

Disclosure of employee benefits [Text Block]

n. Retirement and other employee benefits

Retirement benefit in the form of contribution towards provident fund and employee state insurance scheme (ESIC) is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund and ESIC. The Group recognizes contribution payable to the provident fund and ESIC as an expense when an employee renders the related service.

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

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

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

i) The date of the plan amendment or curtailment; and

ii) The date that the Group recognises related restructuring costs.

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

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

ii) Net interest expense or income.

Accumulated leave, which is expected to be utilized within the next twelve months, is treated as short-term employee benefit. The Group measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date. The Group recognizes expected cost of short-term employee benefit as an expense when an employee renders the related service.

The Group treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the reporting date. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. The obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer the settlement for at least twelve months after the reporting date.

30	Disclosure for employee benefits				
	A. Defined contribution plan				
	Amount recognized as expenses and included in note 25 "Employee benefit expenses"				
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021		

	Contribution to Provident Fund				23.76
	Contribution to Employee state insurance				2.12
	Total				25.88
	B. Defined benefit plan				
	The Group has following post employment benefit which is in the nature of defined benefit plan:				
	Gratuity				
	The Group provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service calculated on actuarial basis.. The gratuity plan is a funded plan to the extent balance available in Gratuity Account maintained with bank and Life Insurance Corporation of India. Balance available in such accounts as at March 31, 2022 is Rs. 12.92 million (March 31, 2021: Rs.0.07 million).				
	i. Reconciliation of defined benefit obligation				
	Particulars	As at March 31, 2022	As at March 31, 2021		
	Opening defined benefit obligation				34.79
	Additions on account of acquisition of				

	subsidiary (refer note 41 (b))		30.61	-	
	Current service cost				9.38
	Past service cost				4.55
	Interest cost				2.96
	Components of actuarial gain/(losses) on obligation				
	- Due to Change in financial assumptions				(0.08)
	- Due to change in demographic assumption				0.59
	- Due to experience adjustments				0.50
	Benefits paid				6.98
	Closing defined benefit obligation				74.30
30	Disclosure for employee benefits				
	ii. Reconciliation of the Fair value of Plan assets				
	Particulars	As at March 31, 2022	As at March 31, 2021		
	Opening value of plan assets				0.07
	Additions on account of acquisition of subsidiary (refer note 41 (b))		13.97	-	
	Interest income				0.61
	Return on plan assets excluding amounts included in interest income	(0.12)	(0.06)		
	Contributions by employer				1.09
	Benefits paid				(2.70)
	Closing value of plan assets				12.92
	iii. Net liability / (Asset) recognized in				

	the Balance Sheet				
	Particulars	As at March 31, 2022	As at March 31, 2021		
	Present Value of Defined Benefit Obligations				74.30
	Fair Value of Plan assets				(12.92)
	Net liability / (Asset) recognized in the Balance Sheet	61.38	34.72		
	iv. Expenses recognized in Statement of Profit and Loss				
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021		
	Current service cost				9.38
	Past service cost				4.55
	Net interest cost				2.35
	Net Gratuity cost recognized in the Statement of Profit and Loss	16.28	6.46		
	v. Other Comprehensive Income				
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021		
	Actuarial gains / (losses)				
	- Due to Change in financial assumptions				(0.08)
	- Due to experience adjustments				0.50
	- Due to change in demographic assumption				0.59
	Return on plan assets, excluding amount recognized in net interest expense	(0.12)	(0.06)		
	Components of defined benefit costs recognized in other comprehensive income	0.89	(1.55)		
	vi. The major				

	categories of plan assets as a percentage of the fair value of total plan assets				
	Particulars	As at March 31, 2022	As at March 31, 2021		
	Bank balance (escrow account)				0.54%
	Policy of insurance				99.46%
	Total	100.00%	100.00%		
	The principal assumptions used in determining gratuity obligations for the Company's plan are shown below:				
	Particulars	As at March 31, 2022	As at March 31, 2021		
	Discount rate				6.70% p.a.
	Future salary increase				8.00% p.a to 10.00% p.a.
	Employee turnover				20.00% - 25.00% p.a. at younger ages reducing to 0.00% - 5.00% p.a. at older ages
	Mortality rate				Indian Assured Lives Mortality (2012-14)
	Sensitivity analysis for significant assumption is as under:				
	Particulars	Sensitivity level	Increase / (decrease) in defined benefit obligation		
	Year ended March 31, 2022	Year ended March 31, 2021			
	Discount rate	0.5% increase	(2.28)	(1.07)	
		0.5% decrease	2.43	1.14	
	Salary increase	0.5% increase	2.36	1.12	
		0.5% decrease	(2.24)	(1.06)	

	Employee turnover	Change by 10% upward	(1.19)	(0.35)	
		Change by 10% downward	1.35	0.38	
	The following are the expected future benefit payments for the defined benefit plan (Undiscounted):				
	Particulars	As at March 31, 2022	As at March 31, 2021		
	Within the next 12 months (next annual reporting period)			8.88	4.19
	Between 2 and 5 years				37.78
	Between 6 and 10 years				26.49

Textual information (233)

Disclosure of defined benefit plans [Text Block]

30	Disclosure for employee benefits				
	A. Defined contribution plan				
	Amount recognized as expenses and included in note 25 "Employee benefit expenses"				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Contribution to Provident Fund				29.76
	Contribution to Employee state insurance				2.46
	Total				32.22
	B. Defined benefit plan				
	The Group has following post employment benefit which is in the nature of defined benefit plan:				
	Gratuity				
	The Group provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service calculated on actuarial basis. The gratuity plan is a funded plan to the extent balance available in Gratuity Account maintained				

with bank and Life Insurance Corporation of India. Balance available in such accounts as at March 31, 2023 is

	Rs. 20.37 million (March 31, 2022: Rs.12.92 million).				
	i. Reconciliation of defined benefit obligation				
	Particulars	As at March 31, 2023	As at March 31, 2022		
	Opening defined benefit obligation				74.30
	Additions on account of acquisition of subsidiary (refer note 41 (b))		-	30.61	
	Current service cost				11.86
	Past service cost				-
	Interest cost				4.68
	Components of actuarial gain/(losses) on obligation				
	- Due to Change in financial assumptions				(2.40)
	- Due to change in demographic assumption				-
	- Due to experience adjustments				(0.59)
	Benefits paid				6.57
	Closing defined benefit obligation				87.26
30	Disclosure for employee benefits				
	ii. Reconciliation of the Fair value of Plan assets				
	Particulars	As at March 31, 2023	As at March 31, 2022		
	Opening value of plan assets				12.92
	Additions on account of acquisition of subsidiary (refer note 41 (b))		-	13.97	
	Interest income				0.91

	Return on plan assets excluding amounts included in interest income	0.50	(0.12)		
	Contributions by employer				8.16
	Benefits paid				(2.12)
	Closing value of plan assets				20.37
	iii. Net liability / (Asset) recognized in the Balance Sheet				
	Particulars	As at March 31, 2023	As at March 31, 2022		
	Present Value of Defined Benefit Obligations				87.26
	Fair Value of Plan assets				(20.37)
	Net liability / (Asset) recognized in the Balance Sheet	66.89	61.38		
	iv. Expenses recognized in Statement of Profit and Loss				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Current service cost				11.86
	Past service cost				-
	Net interest cost				3.77
	Net Gratuity cost recognized in the Statement of Profit and Loss	15.63	16.28		
	v. Other Comprehensive Income				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Actuarial gains / (losses)				
	- Due to Change in financial assumptions				(2.40)
	- Due to experience adjustments				(0.59)

	- Due to change in demographic assumption				-
	Return on plan assets, excluding amount recognized in net interest expense	0.50	(0.12)		
	Components of defined benefit costs recognized in other comprehensive income	(2.48)	0.89		
	vi. The major categories of plan assets as a percentage of the fair value of total plan assets				
	Particulars	As at March 31, 2023	As at March 31, 2022		
	Bank balance (escrow account)				0.34%
	Policy of insurance				99.66%
	Total	100.00%	100.00%		
	The principal assumptions used in determining gratuity obligations for the Company's plan are shown below:				
	Particulars	As at March 31, 2023	As at March 31, 2022		
	Discount rate				7.35% p.a.
	Future salary increase				10.00% p.a.
	Employee turnover				20.00% - 25.00% p.a. at younger ages reducing to 0.00% - 5.00% p.a. at older ages
	Mortality rate				Indian Assured Lives Mortality (2012-14)
	Sensitivity analysis for significant assumption is as under:				
	Particulars	Sensitivity level	Increase / (decrease) in defined benefit obligation		
	Year ended	Year ended			

	March 31, 2023	March 31, 2022			
	Discount rate	0.5% increase	(2.72)	(2.28)	
		0.5% decrease	2.91	2.43	
	Salary increase	0.5% increase	2.81	2.36	
		0.5% decrease	(2.66)	(2.24)	
	Employee turnover	Change by 10% upward	(1.56)	(1.19)	
		Change by 10% downward	1.78	1.35	
	The following are the expected future benefit payments for the defined benefit plan (Undiscounted):				
	Particulars	As at March 31, 2023	As at March 31, 2022		
	Within the next 12 months (next annual reporting period)			10.12	8.88
	Between 2 and 5 years				42.72
	Between 6 and 10 years				33.13

Textual information (234)

Disclosure of defined benefit plans [Text Block]

30	Disclosure for employee benefits				
	A. Defined contribution plan				
	Amount recognized as expenses and included in note 25 "Employee benefit expenses"				
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021		
	Contribution to Provident Fund				23.76
	Contribution to Employee state insurance				2.12
	Total				25.88
	B. Defined benefit plan				
	The Group has following post employment benefit which is in the nature of defined benefit plan:				
	Gratuity				
	The Group provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service calculated on actuarial basis.. The gratuity plan is a funded plan to the extent balance available in Gratuity Account maintained				

			with bank and Life Insurance Corporation of India. Balance available in such accounts as at March 31, 2022 is

	Rs. 12.92 million (March 31, 2021: Rs.0.07 million).				
	i. Reconciliation of defined benefit obligation				
	Particulars	As at March 31, 2022	As at March 31, 2021		
	Opening defined benefit obligation				34.79
	Additions on account of acquisition of subsidiary (refer note 41 (b))		30.61	-	
	Current service cost				9.38
	Past service cost				4.55
	Interest cost				2.96
	Components of actuarial gain/(losses) on obligation				
	- Due to Change in financial assumptions				(0.08)
	- Due to change in demographic assumption				0.59
	- Due to experience adjustments				0.50
	Benefits paid				6.98
	Closing defined benefit obligation				74.30
30	Disclosure for employee benefits				
	ii. Reconciliation of the Fair value of Plan assets				
	Particulars	As at March 31, 2022	As at March 31, 2021		
	Opening value of plan assets				0.07
	Additions on account of acquisition of subsidiary (refer note 41 (b))		13.97	-	
	Interest income				0.61

	Return on plan assets excluding amounts included in interest income	(0.12)	(0.06)		
	Contributions by employer				1.09
	Benefits paid				(2.70)
	Closing value of plan assets				12.92
	iii. Net liability / (Asset) recognized in the Balance Sheet				
	Particulars	As at March 31, 2022	As at March 31, 2021		
	Present Value of Defined Benefit Obligations				74.30
	Fair Value of Plan assets				(12.92)
	Net liability / (Asset) recognized in the Balance Sheet	61.38	34.72		
	iv. Expenses recognized in Statement of Profit and Loss				
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021		
	Current service cost				9.38
	Past service cost				4.55
	Net interest cost				2.35
	Net Gratuity cost recognized in the Statement of Profit and Loss	16.28	6.46		
	v. Other Comprehensive Income				
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021		
	Actuarial gains / (losses)				
	- Due to Change in financial assumptions				(0.08)
	- Due to experience adjustments				0.50

	- Due to change in demographic assumption				0.59
	Return on plan assets, excluding amount recognized in net interest expense	(0.12)	(0.06)		
	Components of defined benefit costs recognized in other comprehensive income	0.89	(1.55)		
	vi. The major categories of plan assets as a percentage of the fair value of total plan assets				
	Particulars	As at March 31, 2022	As at March 31, 2021		
	Bank balance (escrow account)				0.54%
	Policy of insurance				99.46%
	Total	100.00%	100.00%		
	The principal assumptions used in determining gratuity obligations for the Company's plan are shown below:				
	Particulars	As at March 31, 2022	As at March 31, 2021		
	Discount rate				6.70% p.a.
	Future salary increase				8.00% p.a to 10.00% p.a.
	Employee turnover				20.00% - 25.00% p.a. at younger ages reducing to 0.00% - 5.00% p.a. at older ages
	Mortality rate				Indian Assured Lives Mortality (2012-14)
	Sensitivity analysis for significant assumption is as under:				
	Particulars	Sensitivity level	Increase / (decrease) in defined benefit obligation		
	Year ended	Year ended			

	March 31, 2022	March 31, 2021			
	Discount rate	0.5% increase	(2.28)	(1.07)	
		0.5% decrease	2.43	1.14	
	Salary increase	0.5% increase	2.36	1.12	
		0.5% decrease	(2.24)	(1.06)	
	Employee turnover	Change by 10% upward	(1.19)	(0.35)	
		Change by 10% downward	1.35	0.38	
	The following are the expected future benefit payments for the defined benefit plan (Undiscounted):				
	Particulars	As at March 31, 2022	As at March 31, 2021		
	Within the next 12 months (next annual reporting period)			8.88	4.19
	Between 2 and 5 years				37.78
	Between 6 and 10 years				26.49

Textual information (235)

Disclosure of net defined benefit liability (assets) [Text Block]

i. Reconciliation of defined benefit obligation					
Particulars	As at March 31, 2023	As at March 31, 2022			
Opening defined benefit obligation				74.30	34.79
Additions on account of acquisition of subsidiary (refer note 41 (b))		-	30.61		
Current service cost				11.86	9.38
Past service cost				-	4.55
Interest cost				4.68	2.96
Components of actuarial gain/(losses) on obligation					
- Due to Change in financial assumptions				(2.40)	(0.08)
- Due to change in demographic assumption				-	0.59
- Due to experience adjustments				(0.59)	0.50
Benefits paid				6.57	6.98
Closing defined benefit obligation				87.26	74.30
ii. Reconciliation of the Fair value of Plan assets					

Particulars	As at March 31, 2023	As at March 31, 2022			
Opening value of plan assets				12.92	0.07
Additions on account of acquisition of subsidiary (refer note 41 (b))		-	13.97		
Interest income				0.91	0.61
Return on plan assets excluding amounts included in interest income	0.50	(0.12)			
Contributions by employer				8.16	1.09
Benefits paid				(2.12)	(2.70)
Closing value of plan assets				20.37	12.92
iii. Net liability / (Asset) recognized in the Balance Sheet					
Particulars	As at March 31, 2023	As at March 31, 2022			
Present Value of Defined Benefit Obligations				87.26	74.30
Fair Value of Plan assets				(20.37)	(12.92)
Net liability / (Asset) recognized in the Balance Sheet	66.89	61.38			

Textual information (236)

Disclosure of net defined benefit liability (assets) [Text Block]

iii. Net liability / (Asset) recognized in the Balance Sheet					
Particulars	As at March 31, 2022	As at March 31, 2021			
Present Value of Defined Benefit Obligations				74.30	34.79
Fair Value of Plan assets				(12.92)	(0.07)
Net liability / (Asset) recognized in the Balance Sheet	61.38	34.72			

Textual information (237)

Disclosure of fair value of plan assets [Text Block]

ii. Reconciliation of the Fair value of Plan assets					
Particulars	As at March 31, 2023	As at March 31, 2022			
Opening value of plan assets				12.92	0.07
Additions on account of acquisition of subsidiary (refer note 41 (b))		-	13.97		
Interest income				0.91	0.61
Return on plan assets excluding amounts included in interest income	0.50	(0.12)			
Contributions by employer				8.16	1.09
Benefits paid				(2.12)	(2.70)
Closing value of plan assets				20.37	12.92

Textual information (238)

Disclosure of fair value of plan assets [Text Block]

ii. Reconciliation of the Fair value of Plan assets					
Particulars	As at March 31, 2022	As at March 31, 2021			
Opening value of plan assets				0.07	0.07
Additions on account of acquisition of subsidiary (refer note 41 (b))		13.97	-		
Interest income				0.61	0.06
Return on plan assets excluding amounts included in interest income	(0.12)	(0.06)			
Contributions by employer				1.09	-
Benefits paid				(2.70)	-
Closing value of plan assets				12.92	0.07

Textual information (239)

Disclosure of sensitivity analysis for actuarial assumptions [Text Block]

Sensitivity analysis for significant assumption is as under:			
Particulars	Sensitivity level	Increase / (decrease) in defined benefit obligation	
Year ended March 31, 2023	Year ended March 31, 2022		
Discount rate	0.5% increase	(2.72)	(2.28)
	0.5% decrease	2.91	2.43
Salary increase	0.5% increase	2.81	2.36
	0.5% decrease	(2.66)	(2.24)
Employee turnover	Change by 10% upward	(1.56)	(1.19)
	Change by 10% downward	1.78	1.35

Textual information (240)

Disclosure of sensitivity analysis for actuarial assumptions [Text Block]

Sensitivity analysis for significant assumption is as under:			
Particulars	Sensitivity level	Increase / (decrease) in defined benefit obligation	
Year ended March 31, 2022	Year ended March 31, 2021		
Discount rate	0.5% increase	(2.28)	(1.07)
	0.5% decrease	2.43	1.14
Salary increase	0.5% increase	2.36	1.12
	0.5% decrease	(2.24)	(1.06)
Employee turnover	Change by 10% upward	(1.19)	(0.35)
	Change by 10% downward	1.35	0.38

[612800] Notes - Borrowing costs

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[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]	Aggregated time bands [Member]		Not later than one year [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
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	645.63	515.86	101.06	91.43

Disclosure of finance lease and operating lease by lessee [Table] ..(2)

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

Maturity [Axis]	Later than one year and not later than five years [Member]		Later than five years [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of finance lease and operating lease by lessee [Line items]				
Minimum finance lease payments payable	315.02	276.88	229.55	147.55

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of finance lease and operating lease by lessee [TextBlock]	Textual information (241) [See below]	Textual information (242) [See below]
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (241)

Disclosure of finance lease and operating lease by lessee [Text Block]

35	Leases		
ii)	The movement in lease liabilities during the year		
	Particulars	As at March 31, 2023	As at March 31, 2022
	Opening balance	515.86	434.02
	Additions on account of acquisition of subsidiary (refer note 41 (b))	-	148.87
	Additions during the year	270.32	3.06
	Termination during the year	(62.83)	(1.83)
	Payment of lease liabilities (including interest on lease liabilities)	(144.04)	(117.98)
	Interest expenses (refer note 26)	66.32	49.72
	Closing balance	645.63	515.86
iii)	Balances of lease liabilities		
	Particulars	As at March 31, 2023	As at March 31, 2022
	Current lease liabilities	101.06	91.43
	Non-current lease liabilities	544.57	424.43
	Total	645.63	515.86
iv)	Amount recognized in the Statement of profit and loss during the year		
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
	Depreciation expense on right of use asset (refer note 3)	111.25	79.57
	Interest expense on lease liabilities (refer note 26)	66.32	49.72
	Expenses relating to low value leases (included in other expense) (refer note 28)	0.97	1.11

	Gain on lease termination (refer note 23)	(7.48)	(0.34)
	Total	171.06	130.06
v)	Maturity analysis of lease liabilities		
	Particulars	As at March 31, 2023	As at March 31, 2022
	Maturity analysis of contractual undiscounted cash flows		
	Less than one year	101.06	91.43
	One to five years	315.02	276.88
	More than five years	229.55	147.55
	Total	645.63	515.86
vi)	Amount recognized in cash flow Statement		
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
	Payment of principal portion of lease liabilities	77.72	68.26
	Payment of interest on lease liabilities	66.32	49.72
	Total	144.04	117.98

j. Leases

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

Group as a lessee

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

i) Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the period of the lease term and the estimated useful lives of the assets, whichever is shorter, as follows:

Building - up to 10 years

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

ii) Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate. 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 Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is 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.

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

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

Group as a lessor

The Group has sub leased certain office premises. Rental income arising is accounted for on a straight-line basis over the lease terms. Contingent rents are recognised as revenue in the period in which they are earned.

Textual information (242)

Disclosure of finance lease and operating lease by lessee [Text Block]

j. Leases

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

Group as a lessee

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

i) Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the period of the lease term and the estimated useful lives of the assets, whichever is shorter, as follows:

Building - up to 10 years

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

ii) Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate. 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 Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is 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.

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

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

Group as a lessor

The Group has sub leased certain office premises. Rental income arising is accounted for on a straight-line basis over the lease terms. Contingent rents are recognised as revenue in the period in which they are earned.

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of functional currency	Indian Rupees	Indian Rupees
Description of presentation currency	INR	

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

Miscellaneous other operating revenues [Table] ..(1)

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

Miscellaneous other operating revenues [Axis]	Column 1
	01/04/2022 to 31/03/2023
Disclosure of other operating revenues [Abstract]	
Other operating revenues [Abstract]	
Miscellaneous other operating revenues	9.65
Miscellaneous other operating revenues [Abstract]	
Miscellaneous other operating revenues [LineItems]	
Description of miscellaneous other operating revenues	Export incentives revenue
Miscellaneous other operating revenues	9.65

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (243) [See below]	Textual information (244) [See below]
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	4,086.13	2,880.26
Other operating revenues	9.65	0
Other operating revenues	9.65	0
Total revenue from operations other than finance company	4,095.78	2,880.26
Total revenue from operations	4,095.78	2,880.26
Disclosure of other operating revenues [Abstract]		
Disclosure of notes on other operating revenues explanatory [TextBlock]	Textual information (245) [See below]	
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	9.65	0
Total other operating revenues	9.65	0
Total other operating revenues	9.65	0
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	9.65	0
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (246) [See below]	Textual information (247) [See below]
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	15.41	3.38
Total interest income on current investments	15.41	3.38
Interest income on non-current investments [Abstract]		
Interest on non-current intercorporate deposits	0	10.54
Interest on other non-current investments	3.89	6.27
Total interest income on non-current investments	3.89	16.81
Total interest income	19.3	20.19
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from subsidiaries	0	0
Dividend income current equity securities	0	0
Dividend income current mutual funds	0	0
Dividend income current investments from others	0	0
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from subsidiaries	0	0
Dividend income non-current equity securities	0	0
Dividend income non-current mutual funds	0	0
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	40.13	12.85
Total net gain/loss on sale of investments	40.13	12.85
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	26.41	4.11
Total net gain/loss on foreign currency fluctuations treated as other income	26.41	4.11
Liabilities written off	10.47	8.71
Miscellaneous other non-operating income	10.02	4.97
Total other non-operating income	46.9	17.79
Total other income	106.33	50.83
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (248) [See below]	Textual information (249) [See below]
Interest expense [Abstract]		
Interest expense current loans [Abstract]		
Interest expense current loans, others	25.31	29.59
Total interest expense current loans	25.31	29.59

Other interest charges	113.51	66.7
Total interest expense	138.82	96.29
Total finance costs	138.82	96.29
Employee benefit expense [Abstract]		
Disclosure of notes on employee benefit expense explanatory [TextBlock]	Textual information (250) [See below]	Textual information (251) [See below]
Salaries and wages	962.66	752.93
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	40.93	33.98
Total remuneration to directors	40.93	33.98
Total managerial remuneration	40.93	33.98
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	47.9	42.22
Total contribution to provident and other funds	47.9	42.22
Employee share based payment [Abstract]		
Employee share based payment- Equity settled	4.8	18.22
Total employee share based payment	4.8	18.22
Staff welfare expense	35.53	25.38
Total employee benefit expense	1,091.82	872.73
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	339.65	228.03
Amortisation expense	40.6	26.03
Total depreciation, depletion and amortisation expense	380.25	254.06
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (252) [See below]	
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0.97	1.11
Repairs to building	14.56	9.88
Repairs to machinery	62.45	70.71
Insurance	15.7	15.75
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	39.5	11.24
Total rates and taxes excluding taxes on income	39.5	11.24
Electricity expenses	101.64	82.31
Telephone postage	6.08	4.38
Printing stationery	25.74	26.11
Travelling conveyance	12.66	7.17
Legal professional charges	425.25	242.41
Directors sitting fees	0	0
Donations subscriptions	0.14	0.05
Advertising promotional expenses	52.73	37.17
Net provisions charged [Abstract]		
Other provisions created	49.41	19.91
Total net provisions charged	49.41	19.91
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolishment and destruction of depreciable property plant and equipment	14.45	3.54
Payments to auditor [Abstract]		
Payment for audit services	3.36	6.85
Payment for reimbursement of expenses	0.04	0.07
Total payments to auditor	3.4	6.92
CSR expenditure	9.31	10.47
Miscellaneous expenses	805.89	561.54
Total other expenses	1,639.88	1,110.67
Current tax [Abstract]		
Current tax pertaining to previous years	-2.93	0
Current tax pertaining to current year	192.79	94.24
Total current tax	189.86	94.24

Textual information (243)

Disclosure of notes on revenue from operations explanatory [Text Block]

22	Revenue from operations				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Revenue from operations				
	Sale of services			4,086.13	2,880.26
	Other operating revenue				
	Export incentives revenue		9.65	-	
	Total revenue from operations	4,095.78	2,880.26		
22.1	Revenue from contract with customers				
	Set out below is the disaggregation of the Group's revenue from contract with customer				
	(i) Geographical location of customer				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	India			1,111.06	1,020.04
	US			865.63	465.27
	Greece			404.44	132.17
	Others			1,704.98	1,262.78
	Total	4,086.13	2,880.26		
	(ii) Timing of revenue recognition				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Services transferred over time		2,961.53	2,239.31	
	Services transferred at a point in time		1,124.60	640.95	
	Total	4,086.13	2,880.26		

22.2	Contract balances				
	The below table provides information about trade receivables, contract assets and contract liabilities from the contracts with customers:				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Trade receivables (refer note 5)		1,051.24	981.43	
	Contract Assets (refer note 9)				
	- Due from customer (accrued revenue)		240.76	188.06	
	Contract Liabilities (refer note 18)				
	- Advance from customer		16.27	11.57	
	- Due to customer (excess billing over revenue)		941.28	737.79	
	Contract assets relates to revenue earned from ongoing clinical services. As such, the balances of this account vary and depend on the number of clinical services at the end of the year.				
	Trade receivables are recognized when the right to consideration becomes unconditional. These are non interest bearing generally on the terms of 7-90 days. Group has receivable from its customers for the sale of services to its customers. In March 31, 2023: Rs. 22.92 Million (March 31, 2022: Rs. 19.51 million) is recognized as provision (net of reversal) for significant increase in credit risk and credit impairment of trade receivables.				
	Contract liabilities includes short-term advances received for providing clinical services and payment received from customer against invoice raised for which clinical services are yet to be rendered. Contract liabilities are recognized as revenue when the Group satisfies the performance obligation.				
22.3	Reconciling the amount of revenue recognized in the Statement of Profit and Loss with the contracted price				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Revenue as per contracted price		4,250.87	2,980.80	

	Adjustments				
	Rebate payable to customer		(9.24)	(3.12)	
	Credit notes issued due to change in performance obligation		(155.50)	(97.42)	
	Net revenue from contract with customers		4,086.13	2,880.26	
22.4	Information about Group's performance obligation are summarized below:				
	The Group exercise judgement in determining the timing when the performance obligation is satised. The Group considers indicators such as how customer consumes benets as services are rendered or who controls the asset as it is being created or existence of enforceable right to payment for performance to date and alternate use of such product or service, transfer of significant risks and rewards to the customer, acceptance of delivery by the customer, etc. For the majority of contract performance obligations, the Company has determined that an output method is appropriate measure of progress. Revenue recognition is determined by assessing the performance completed or delivered to date under the terms of the arrangement. The measures utilized to assess progress on the satisfaction of performance are specific to the performance obligation identified in the contract.				
22.5	Information about major customers:				
	For information about major customers, refer note 34.				

Textual information (244)

Disclosure of notes on revenue from operations explanatory [Text Block]

	(All amounts in Indian rupees million, unless otherwise stated)				
22	Revenue from operations				
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021		
	Revenue from operations				
	Sale of services			2,880.26	1,958.14
	Total revenue from operations	2,880.26	1,958.14		
22.1	Revenue from contract with customers				
	Set out below is the disaggregation of the Group's revenue from contract with customer				
	(i) Geographical location of customer				
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021		
	India			1,009.97	623.43
	Outside India			1,870.29	1,334.71
	Total	2,880.26	1,958.14		
	(ii) Timing of revenue recognition				
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021		
	Services transferred over time		2,239.31	1,958.14	
	Services transferred at a point in time		640.95	-	
	Total	2,880.26	1,958.14		
22.2	Contract balances				

	The below table provides information about trade receivables, contract assets and contract liabilities from the contracts with customers:				
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021		
	Trade receivables (refer note 5)		981.43	451.51	
	Contract Assets (refer note 9)				
	- Due from customer (accrued revenue)		188.06	79.51	
	Contract Liabilities (refer note 18)				
	- Advance from customer		11.57	18.08	
	- Due to customer (excess billing over revenue)		737.79	201.89	
	Contract assets relates to revenue earned from ongoing clinical services. As such, the balances of this account vary and depend on the number of clinical services at the end of the year.				
	Trade receivables are recognized when the right to consideration becomes unconditional. These are non interest bearing generally on the terms of 7-90 days. Group has receivable from its customers for the sale of services to its customers. In March 31, 2022: Rs. 19.51 Million (March 31, 2021: Rs. 2.71 million) is recognized as provision (net of reversal) for significant increase in credit risk and credit impairment of trade receivables.				
	Contract liabilities includes short-term advances received for providing clinical services and payment received from customer against invoice raised for which clinical services are yet to be rendered. Contract liabilities are recognized as revenue when the Group satisfies the performance obligation.				
22.3	Reconciling the amount of revenue recognized in the Statement of Profit and Loss with the contracted price				
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021		
	Revenue as per contracted price		2,980.80	2,011.64	

	Adjustments				
	Rebate payable to customer		(3.12)	-	
	Credit notes issued due to change in performance obligation		(97.42)	(53.50)	
	Net revenue from contract with customers		2,880.26	1,958.14	
22.4	Information about Group's performance obligation are summarized below:				
	For Holding Company, the performance obligation is satisfied over a period of time as and when services are rendered in accordance with the terms of contract with customer and payment terms is generally due within 7-90 days from the date of invoice. In case of Subsidiary Company, the performance obligation related to sale of services is satisfied at a point in time in accordance with the terms of contract with customer and payment terms is generally due within 7-90 days from the date of invoice. The Holding and Subsidiary Company render customer specific services and accordingly, are eligible to recover the payment from the customer till the date of service rendered, in case of termination received by the customer as per the terms of contract. The Holding and Subsidiary Company do not provide any types of warranties and related obligations to customers.				
22.5	Information about major customers:				
	For information about major customers, refer note 34.				

Textual information (245)

Disclosure of notes on other operating revenues explanatory [Text Block]

22	Revenue from operations				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Revenue from operations				
	Sale of services			4,086.13	2,880.26
	Other operating revenue				
	Export incentives revenue		9.65	-	
	Total revenue from operations	4,095.78	2,880.26		

Textual information (246)

Disclosure of notes on other income explanatory [Text Block]

23	Other income				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Interest income on				
	-Bank deposits			15.41	3.38
	-Loans to associate (refer note 31)		-	10.16	
	-Loans to joint venture (refer note 31)		-	0.38	
	-Security deposits			2.99	2.11
	-Loan to directors of subsidiary company (refer note 8)		-	2.30	
	-Income tax refund			0.88	-
	-Others			0.02	1.86
	Net gain on sale of investment in mutual funds		40.13	12.85	
	Liabilities no longer required written back		10.47	8.71	
	Net Gain on foreign currency transactions		26.41	4.11	
	Gain on lease termination		7.48	0.34	
	Government Grant income		0.17	-	
	Rent income			0.70	0.67
	Gain on fair value of call option		1.41	3.90	
	Miscellaneous income			0.25	0.06
	Total	106.32	50.83		

Textual information (247)

Disclosure of notes on other income explanatory [Text Block]

23	Other income				
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021		
	Interest income on				
	-Bank deposits			3.38	3.21
	-Loans to associate (refer note 31)		10.16	1.25	
	-Loans to joint venture (refer note 31)		0.38	-	
	-Security deposits			2.11	1.28
	-Loan to directors of subsidiary company (refer note 8)		2.30	-	
	-Others			1.86	-
	Net gain on sale of investment in mutual funds		12.85	9.31	
	Liabilities no longer required written back		8.71	15.24	
	Net Gain on foreign currency transactions		4.11	9.72	
	Gain on lease termination		0.34	-	
	Rent income			0.67	0.08
	Gain on mark to market of call option		3.90	-	
	Goods and Services tax refund income (refer note below)		-	345.52	
	Others			0.06	0.08
	Total	50.83	385.69		
	Note:				
	The Central Board of Indirect Taxes and Customs (CBIC) wide its notification dated September 30, 2019 had notified the place of				

	supply of Research and Development services including Bio-equivalence and Bioavailability Studies, Clinical trials and Bio analytical studies as the location of the customer and accordingly Goods and Services Tax ("GST") is not to be levied on export of services. Pursuant to this notification, the Holding Company applied and received GST refund during the year ending March 31, 2022 is Nil (March 31, 2021: Rs. 345.51 million) pertaining to GST deposited with GST authority for the period from July 2017 to September 2019 on matter related to export of services which has been accounted based on certainty of receipt during the year ending March 31, 2021.

Textual information (248)

Disclosure of notes on finance cost explanatory [Text Block]

26	Finance Costs				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Interest expense on				
	-Borrowings			25.31	29.59
	-Delayed payment of income tax and other statutory dues		8.29	1.66	
	-Lease liabilities (refer note 35)		66.32	49.72	
	-Others			0.02	0.07
	Exchange differences on borrowings		33.50	11.83	
	Other charges (processing fees, bank commission)		5.38	3.42	
	Total	138.82	96.29		

Textual information (249)

Disclosure of notes on finance cost explanatory [Text Block]

26	Finance Costs				
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021		
	Interest expense on				
	-Borrowings			29.59	4.01
	-Delayed payment of income tax and TDS		0.83	0.02	
	-Delayed payment of other statutory dues		0.03	-	
	-Lease liabilities (refer note 35)		49.72	39.59	
	-Delayed payment to MSME creditors		0.80	0.03	
	-Other			0.07	-
	Exchange differences regarded as an adjustment to borrowing costs	11.83	-		
	Other charges (processing fees, bank commission)		3.42	4.40	
	Total	96.29	48.05		

Textual information (250)

Disclosure of notes on employee benefit expense explanatory [Text Block]

25	Employee benefits expenses				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Salary, bonus and allowances		1,003.59	786.91	
	Employee stock option expenses (refer note 39)		4.80	18.22	
	Contributions to provident and other funds (refer note 30)		47.90	42.22	
	Staff welfare expenses			35.53	25.38
	Total	1,091.82	872.73		

Textual information (251)

Disclosure of notes on employee benefit expense explanatory [Text Block]

25	Employee benefits expenses				
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021		
	Salary, bonus and allowances		786.91	455.88	
	Employee stock option expenses (refer note 39)		18.22	5.94	
	Contributions to provident and other funds (refer note 30)		42.22	22.75	
	Staff welfare expenses			25.38	7.14
	Total	872.73	491.71		

Textual information (252)

Disclosure of notes on other expenses explanatory [Text Block]

27	Clinical and Analytical research expenses				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Screening expenses of subjects	94.83	82.85		
	Subject participation expense		326.04	224.37	
	Food and refreshment expenses of subjects		32.62	24.86	
	Investigator Charges			245.48	112.88
	Data Management outsource services		18.35	16.98	
	Bio analytical research expenses		39.07	17.94	
	Project approval charges			48.87	51.35
	Phlebotomists, nurses and doctors fees		39.04	26.05	
	Others			94.95	51.00
	Total	939.25	608.28		
28	Other expenses				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Testing charges			3.88	3.80
	Marketing and business promotion expenses		52.73	37.17	
	Travelling and conveyance expense		12.66	7.17	
	Rent expenses (refer note 35)		0.97	1.11	
	Water, Power and Fuel Charges		101.64	82.31	
	Legal and professional expenses		91.86	52.14	
	Contractor expenses			95.84	85.60

	Insurance expenses			15.70	15.75
	Communication expenses			6.08	4.38
	Repairs and maintenance				
	-Buildings			14.56	9.88
	-Plant and machinery and lab equipments		62.45	70.71	
	-others			30.00	15.18
	Renewal charges of software and licence		16.89	12.53	
	Rates and taxes			39.50	11.24
	Payments to the auditor (refer note below)		3.40	6.92	
	Donations			0.14	0.05
	Expenditure towards CSR activities		9.31	10.47	
	Printing, stationery and courier expense		25.74	26.11	
	Bad debts and contract asset written off (net of provision)		13.99	0.92	
	Loss on disposal of property, plant and equipment		0.45	-	
	IPO expenses			10.03	14.87
	Provision for doubtful debts		22.92	19.51	
	Provision for doubtful advances		-	0.40	
	Provision for non moving & slow moving inventory		26.48	-	
	Property, plant and equipment and capital work in progress written off		14.45	3.54	
	Other receivables written off			0.79	0.23
	Net loss on mark to market of outstanding forward contract		9.36	-	
	Miscellaneous expenses			18.80	10.40
	Total	700.62	502.39		

	Payments to the auditor				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	As auditor:				
	- Statutory Audit fees			3.36	6.85
	- Tax audit fees			-	-
	- Reimbursement of expenses		0.04	0.07	
	Total	3.40	6.92		
	* Figure nullified in conversion of Rupees in million.				
	Excludes amount towards IPO services included in receivable from selling shareholders and amount included under IPO expenses.				

[613200] Notes - Cash flow statement

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of cash flow statement [TextBlock]			
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (253) [See below]	Textual information (254) [See below]	
Cash and cash equivalents cash flow statement	368.71	595.89	149.61
Cash and cash equivalents	368.71	595.89	
Income taxes paid (refund), classified as operating activities	192.21	171.62	
Total income taxes paid (refund)	192.21	171.62	

Textual information (253)

Description of accounting policy for determining components of cash and cash equivalents [Text Block]

r. Cash and cash equivalents

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

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

Textual information (254)

Description of accounting policy for determining components of cash and cash equivalents [Text Block]

r. Cash and cash equivalents

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

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

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account explanatory [TextBlock]		
Gains on disposals of investments	40.13	12.85
Net gains (losses) on disposals of investments	40.13	12.85
Losses on change in fair value of derivatives	9.36	0
Net gains (losses) on change in fair value of derivatives	-9.36	0
Other Comprehensive income, attributable to owners of parent	-2.08	0.23
Other Comprehensive income, attributable to non-controlling interests	0.22	0.42
Share of profit (loss) of joint ventures accounted for using equity method	-26.67	3.44
Total share of profit (loss) of associates and joint ventures accounted for using equity method	-26.67	3.44
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	0	-0.17
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	-0.17
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	0	0
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-0.62	0.07
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	0	0
Total aggregated income tax relating to components of other comprehensive income	-0.62	0.07
Changes in inventories of finished goods	0	0
Changes in inventories of work-in-progress	0	0
Changes in inventories of stock-in-trade	0	0
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Exceptional items before tax	0	341.17
Tax effect of exceptional items	0	0
Total exceptional items	0	341.17
Details of nature of exceptional items	N.A.	gain on fair valuation on step up acquisition
Write down of inventories to net realizable value	26.48	0
Total revenue from sale of products	0	0
Domestic revenue services	1,111.06	1,009.97
Export revenue services	2,975.07	1,870.29
Total revenue from sale of services	4,086.13	2,880.26
Expenditure on corporate social responsibility activities as per guidelines	9.31	10.47
Gross value of transaction with related parties	175.32	119.89
Bad debts of related parties	34	0

[611200] Notes - Fair value measurement

Disclosure of fair value measurement of assets [Table] ..(1)

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

Measurement [Axis]	At fair value [Member]			
Classes of assets [Axis]	Other equity securities [Member]			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 3 of fair value hierarchy [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	546.87	883.98	298.52	40.88
Description of valuation techniques used in fair value measurement, assets	Textual information (255) [See below]	Textual information (256) [See below]		Textual information (257) [See below]
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	40.13	12.85		
Purchases, fair value measurement, assets	38	799.98		0
Sales, fair value measurement, assets	415.24	227.37		
Settlements, fair value measurement, assets				32.27
Total increase (decrease) in fair value measurement, assets	-337.11	585.46		-32.27
Assets at end of period	546.87	883.98	298.52	40.88
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.	Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.		Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.	Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.		Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for assets held at end of period are recognised, fair value measurement	Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.	Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.		Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.

Disclosure of fair value measurement of assets [Table] ..(2)

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

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of assets [Axis]	Other equity securities [Member]		Other equity securities [Member]	
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	73.15	0	546.87	883.98
Description of valuation techniques used in fair value measurement, assets	Textual information (258) [See below]		Textual information (259) [See below]	Textual information (260) [See below]
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets			40.13	12.85
Purchases, fair value measurement, assets	73.15		38	799.98
Sales, fair value measurement, assets			415.24	227.37
Total increase (decrease) in fair value measurement, assets	73.15		-337.11	585.46
Assets at end of period	73.15	0	546.87	883.98
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.		Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.	Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.		Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.	Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for assets held at end of period are recognised, fair value measurement	Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.		Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.	Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.

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]	Other equity securities [Member]			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	Level 3 of fair value hierarchy [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	298.52	40.88	73.15	0
Description of valuation techniques used in fair value measurement, assets		Textual information (261) [See below]	Textual information (262) [See below]	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets		0	73.15	
Settlements, fair value measurement, assets		32.27		
Total increase (decrease) in fair value measurement, assets		-32.27	73.15	
Assets at end of period	298.52	40.88	73.15	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.	Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.	Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.	
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for assets held at end of period are recognised, fair value measurement		Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.	Investment - Net gain on investment in Mutual Fund and Call option on non-controlling interest of subsidiary company. Others at Amortized Cost.	

Disclosure of fair value measurement of liabilities [Table] ..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of liabilities [Axis]	Column 1			Column 1
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 1 of fair value hierarchy [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Mark to market liability on forward contracts	Mark to market liability on forward contracts		Mark to market liability on forward contracts
Liabilities	9.36	0	0.13	9.36
Description of valuation techniques used in fair value measurement, liabilities	Mark to market liability on forward contracts and Other liabilities at Amortized cost	Mark to market liability on forward contracts and Other liabilities at Amortized cost		Mark to market liability on forward contracts and Other liabilities at Amortized cost
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Issues, fair value measurement, liabilities	9.36			9.36
Settlements, fair value measurement, liabilities		0.13		
Total increase (decrease) in fair value measurement, liabilities	9.36	-0.13		9.36
Liabilities at end of period	9.36	0	0.13	9.36
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Mark to market liability on forward contracts and Other liabilities at Amortized cost	Mark to market liability on forward contracts and Other liabilities at Amortized cost		Textual information (263) [See below]
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Mark to market liability on forward contracts and Other liabilities at Amortized cost	Mark to market liability on forward contracts and Other liabilities at Amortized cost		Mark to market liability on forward contracts and Other liabilities at Amortized cost
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for liabilities held at end of period are recognised, fair value measurement	Mark to market liability on forward contracts and Other liabilities at Amortized cost	Mark to market liability on forward contracts and Other liabilities at Amortized cost		Mark to market liability on forward contracts and Other liabilities at Amortized cost
Nature of liabilities	Mark to market liability on forward contracts	Mark to market liability on forward contracts		Mark to market liability on forward contracts

Disclosure of fair value measurement of liabilities [Table] ..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of liabilities [Axis]	Column 1	
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	
	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of fair value measurement of liabilities [Abstract]		
Disclosure of fair value measurement of liabilities [Line items]		
Nature of liabilities	Mark to market liability on forward contracts	
Liabilities	0	0.13
Description of valuation techniques used in fair value measurement, liabilities	Mark to market liability on forward contracts and Other liabilities at Amortized cost	
Reconciliation of changes in fair value measurement, liabilities [Abstract]		
Changes in fair value measurement, liabilities [Abstract]		
Settlements, fair value measurement, liabilities	0.13	
Total increase (decrease) in fair value measurement, liabilities	-0.13	
Liabilities at end of period	0	0.13
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Textual information (264) [See below]	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Mark to market liability on forward contracts and Other liabilities at Amortized cost	
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for liabilities held at end of period are recognised, fair value measurement	Mark to market liability on forward contracts and Other liabilities at Amortized cost	
Nature of liabilities	Mark to market liability on forward contracts	

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of fair value measurement [TextBlock]	Textual information (265) [See below]	Textual information (266) [See below]
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [TextBlock]		

Textual information (255)

Description of valuation techniques used in fair value measurement, assets

The fair value of the Financial Assets and Liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The Company uses the following hierarchy for determining and/or disclosing the fair value of Financial Instruments by valuation techniques:

Textual information (256)

Description of valuation techniques used in fair value measurement, assets

The fair value of the Financial Assets and Liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The Company uses the following hierarchy for determining and/or disclosing the fair value of Financial Instruments by valuation techniques:

Textual information (257)

Description of valuation techniques used in fair value measurement, assets

The fair value of the Financial Assets and Liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The Company uses the following hierarchy for determining and/or disclosing the fair value of Financial Instruments by valuation techniques:

Textual information (258)

Description of valuation techniques used in fair value measurement, assets

The fair value of the Financial Assets and Liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The Company uses the following hierarchy for determining and/or disclosing the fair value of Financial Instruments by valuation techniques:

Textual information (259)

Description of valuation techniques used in fair value measurement, assets

The fair value of the Financial Assets and Liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The Company uses the following hierarchy for determining and/or disclosing the fair value of Financial Instruments by valuation techniques:

Textual information (260)

Description of valuation techniques used in fair value measurement, assets

The fair value of the Financial Assets and Liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The Company uses the following hierarchy for determining and/or disclosing the fair value of Financial Instruments by valuation techniques:

Textual information (261)

Description of valuation techniques used in fair value measurement, assets

The fair value of the Financial Assets and Liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The Company uses the following hierarchy for determining and/or disclosing the fair value of Financial Instruments by valuation techniques:

Textual information (262)

Description of valuation techniques used in fair value measurement, assets

The fair value of the Financial Assets and Liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The Company uses the following hierarchy for determining and/or disclosing the fair value of Financial Instruments by valuation techniques:

Textual information (263)

Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities

Mark to market liability on forward contracts and Other liabilities at Amortized costMark to market liability on forward contracts and Other liabilities at Amortized costMark to market liability on forward contracts and Other liabilities at Amortized cost

Textual information (264)

Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities

Mark to market liability on forward contracts and Other liabilities at Amortized costMark to market liability on forward contracts and Other liabilities at Amortized costMark to market liability on forward contracts and Other liabilities at Amortized cost

Textual information (265)

Disclosure of fair value measurement [Text Block]

36	Financial instrument - Fair value hierarchy				
	The significant accounting policies, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognized, in respect of each class of financial asset, financial liability and equity instrument are disclosed in note 2 to the consolidated financial statements.				
	Fair values				
	A. Category-wise classification of financial instrument				
	The carrying value of financial instruments by categories as at March 31, 2023 and March 31, 2022:				
	Particulars	Notes	As at March 31, 2023	As at March 31, 2022	
	Financial assets:				
	At amortized cost				
	Loans (non-current)		8	-	15.11
	Trade receivables		5	1,051.24	981.43
	Cash and cash equivalents		6	368.71	595.89
	Other bank balance		7	244.00	29.56
	Other financial assets (current)		9	412.15	328.56
	Other financial assets (non-current)		9	423.85	215.94
	Sub-total		2,499.95	2,166.49	
	Fair value through profit and loss				
	Call option on non-controlling interest		9		

	of subsidiary company			40.88	73.15
	Investments		4	546.87	883.98
	Sub-total		587.75	957.13	
	Total		3,087.70	3,123.62	
	Financial liabilities				
	At amortized cost				
	Borrowings		15	485.74	472.02
	Trade payables		16	221.71	247.78
	Lease liabilities		35	645.63	515.86
	Other financial liabilities (current)		17	224.30	242.13
	Other financial liabilities (non-current)		17	0.50	0.56
	Sub-total		1,577.88	1,478.35	
	At fair value through profit & loss				
	Forward contracts		17	9.36	-
	Sub-total		9.36	-	
	Total		1,587.24	1,478.35	
	The management assessed that carrying values of financial assets i.e., cash and cash equivalents, trade payables, trade receivables, current investments and other financial assets and liabilities as at March 31, 2023 and March 31, 2022 are reasonable approximations of their fair values largely due to the short-term maturities of these instruments. The fair value of the financial				

assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction	

	between willing parties other than in a forced or liquidation sale.				
	Fair value hierarchy				
	The Company uses the following hierarchy for determining and/or disclosing the fair value of Financial Instruments by valuation techniques: (i) Level 1: quoted prices (unadjusted) in active markets for identical Assets or Liabilities. (ii) Level 2: inputs other than quoted prices included within Level 1 that are observable for the Assets or Liabilities, either directly (i.e., as prices) or indirectly (i.e., derived from prices). (iii) Level 3: inputs for the Assets or Liabilities that are not based on observable market data (unobservable inputs).				
	Quantitative disclosures fair value measurement hierarchy :				
	Particulars	Fair Value	Fair Value hierarchy	Significant observable input	
	As at March 31, 2023	As at March 31, 2022			
	Investment in mutual funds at Fair value through profit and loss (refer note 4.2)	546.87	883.98	Level-1	NAV Statement provided by fund manager
	Call option on non-controlling interest of subsidiary company (refer note 9)	40.88	73.15	Level-3	Third party independent valuation report
	Mark to market liability on forward contracts (refer note 17)	9.36	-	Level-2	MTM statement by bank
	Financial instrument measured at amortized cost				
	The carrying amount of financial assets and financial liabilities measured at amortized cost in the financial statements are a reasonable approximation of their fair values since the				

	Group does not anticipate that the carrying amounts would be significantly different from the values that would eventually be received or settled.				
	Reconciliation of level 1 fair values				
	The following table shows a reconciliation from the opening balance to the closing balances for level 1 fair values representing investment in short term liquid mutual funds.				
	Particulars	As at March 31, 2023	As at March 31, 2022		
	Opening balance	883.98	298.52		
	Net gain on investment in mutual funds	40.13	12.85		
	Purchases	38.00	799.98		
	Sales	415.24	227.37		
	Closing balance	546.87	883.98		

Textual information (266)

Disclosure of fair value measurement [Text Block]

	(All amounts in Indian rupees million, unless otherwise stated)				
36	Financial instrument - Fair value hierarchy				
	The significant accounting policies, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognized, in respect of each class of financial asset, financial liability and equity instrument are disclosed in Annexure-VI to the consolidated Financial Statements.				
	Fair values				
	A. Category-wise classification of financial instrument				
	The carrying value of financial instruments by categories as at March 31, 2022 and March 31, 2021:				
	Particulars	Notes	As at March 31, 2022	As at March 31, 2021	
	Financial assets:				
	At amortized cost				
	Loans (non-current)		8	15.11	234.55
	Trade receivables		5	981.43	451.51
	Cash and cash equivalents		6	595.89	149.61
	Other bank balance		7	29.56	28.44
	Other financial assets (current)		9	401.71	174.10
	Other financial assets (non-current)		9	142.79	71.99
	Sub-total		2,166.49	1,110.20	
	Fair value through profit and loss				
	Call option on non-controlling interest of subsidiary company		9	73.15	-
	Investments		4	883.98	298.52

	Sub-total		957.13	298.52	
	Total		3,123.62	1,408.72	
	Financial liabilities				
	At amortized cost				
	Borrowings		15	472.02	243.22
	Trade payables		16	247.78	123.27
	Lease liabilities		35	515.86	434.02
	Other financial liabilities (current)		17	242.13	73.45
	Other financial liabilities (non-current)		17	0.56	0.50
	Sub-total		1,478.35	874.46	
	At fair value through profit & loss				
	Forward contracts		17	-	0.13
	Sub-total		-	0.13	
	Total		1,478.35	874.59	
	The management assessed that carrying values of financial assets i.e., cash and cash equivalents, trade payables, trade receivables, current investments and other financial assets and liabilities as at March 31, 2022 and March 31, 2021 are reasonable approximations of their fair values largely due to the short-term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties other than in a forced or liquidation sale.				
	Fair value hierarchy				
	The fair value of the Financial Assets				

	and Liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The Company uses the following hierarchy for determining and/or disclosing the fair value of Financial Instruments by valuation techniques: (i) Level 1: quoted prices (unadjusted) in active markets for identical Assets or Liabilities. (ii) Level 2: inputs other than quoted prices included within Level 1 that are observable for the Assets or Liabilities, either directly (i.e., as prices) or indirectly (i.e., derived from prices). (iii) Level 3: inputs for the Assets or Liabilities that are not based on observable market data (unobservable inputs).				
	Quantitative disclosures fair value measurement hierarchy :				
	Particulars	Fair Value	Fair Value hierarchy	Significant observable input	
	As at March 31, 2022	As at March 31, 2021			
	Investment in mutual funds at Fair value through profit and loss (refer note 4.2)	883.98	298.52	Level-1	NAV Statement provided by fund manager
	Call option on non-controlling interest of subsidiary company (refer note 9)	73.15	-	Level-3	Third party independent valuation report
	Forward contracts (refer note 17)	-	0.13	Level-2	MTM statement by bank
	Financial instrument measured at amortized cost				
	The carrying amount of financial assets and financial liabilities measured at amortized cost in the financial statements are a reasonable approximation of their fair values since the Group does not anticipate that the carrying amounts would be significantly different from the values that would eventually be received or settled.				
	Reconciliation of level 1 fair values				
	The following table shows a reconciliation from the opening balance to the closing balances for level 1 fair values representing investment in short term liquid mutual funds.				

	Particulars	As at March 31, 2022	As at March 31, 2021		
	Opening balance	298.52	-		
	Net gain on investment in mutual funds	12.85	9.31		
	Purchases	799.98	872.73		
	Sales	227.37	583.52		
	Closing balance	883.98	298.52		

[613300] Notes - Operating segments

Disclosure of geographical areas [Table] ..(1)

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

Geographical areas [Axis]	Country of domicile [Member]		Foreign countries [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Revenue from external customers	1,111.06	1,020.04	2,975.06	1,860.22
Disclosure of geographical areas [Abstract]				
Disclosure of geographical areas [Line items]				
Country of domicile or foreign country	India	India	Outside India	Outside India
Revenue from external customers	1,111.06	1,020.04	2,975.06	1,860.22
Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts	3,745.62	3,189.59	0	0
Revenue from external customers	1,111.06	1,020.04	2,975.06	1,860.22

Disclosure of geographical areas [Table] ..(2)

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

Geographical areas [Axis]	Foreign country 1 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Revenue from external customers	2,975.06	1,860.22
Disclosure of geographical areas [Abstract]		
Disclosure of geographical areas [Line items]		
Country of domicile or foreign country	Outside India	Outside India
Revenue from external customers	2,975.06	1,860.22
Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts	0	0
Revenue from external customers	2,975.06	1,860.22

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of entity's operating segments [TextBlock]		
Description of factors used to identify entity's reportable segments	Textual information (267) [See below]	Textual information (268) [See below]
Description of judgements made by management in applying aggregation criteria for operating segments	Textual information (269) [See below]	Textual information (270) [See below]
Description of types of products and services from which each reportable segment derives its revenues	Textual information (271) [See below]	Textual information (272) [See below]
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of products and services [TextBlock]		
Disclosure of geographical areas [TextBlock]		
Disclosure of major customers [TextBlock]	Textual information (273) [See below]	
Whether there are any major customers	No	No

Textual information (267)

Description of factors used to identify entity's reportable segments

The Group is mainly engaged in the business of Clinical Research and pre-clinical research for various Pharmaceuticals Companies. The Group's business falls within business segment of 'Clinical Research' and 'Pre-clinical Research' and all the activities of the Group revolve around this main business. The Chief Operating decision maker (CODM) monitors the operating results of the business as a whole for the purpose of making decisions about resource allocation and performance assessment. Therefore, management views Group's business activity as a single segment and there are no separate reportable segments in terms of the requirements of Ind AS 108 "Operating Segments" as notified under section 133 of the companies Act 2013.

Textual information (268)

Description of factors used to identify entity's reportable segments

The Group is mainly engaged in the business of Clinical Research and pre-clinical research for various Pharmaceuticals Companies. The Group's business falls within business segment of 'Clinical Research' and 'Pre-clinical Research' and all the activities of the Group revolve around this main business. The Chief Operating decision maker (CODM) monitors the operating results of the business as a whole for the purpose of making decisions about resource allocation and performance assessment. Therefore, management views Group's business activity as a single segment and there are no separate reportable segments in terms of the requirements of Ind AS 108 "Operating Segments" as notified under section 133 of the companies Act 2013.

Textual information (269)

Description of judgements made by management in applying aggregation criteria for operating segments

The Group is mainly engaged in the business of Clinical Research and pre-clinical research for various Pharmaceuticals Companies. The Group's business falls within business segment of 'Clinical Research' and 'Pre-clinical Research' and all the activities of the Group revolve around this main business. The Chief Operating decision maker (CODM) monitors the operating results of the business as a whole for the purpose of making decisions about resource allocation and performance assessment. Therefore, management views Group's business activity as a single segment and there are no separate reportable segments in terms of the requirements of Ind AS 108 "Operating Segments" as notified under section 133 of the companies Act 2013.

Textual information (270)

Description of judgements made by management in applying aggregation criteria for operating segments

The Group is mainly engaged in the business of Clinical Research and pre-clinical research for various Pharmaceuticals Companies. The Group's business falls within business segment of 'Clinical Research' and 'Pre-clinical Research' and all the activities of the Group revolve around this main business. The Chief Operating decision maker (CODM) monitors the operating results of the business as a whole for the purpose of making decisions about resource allocation and performance assessment. Therefore, management views Group's business activity as a single segment and there are no separate reportable segments in terms of the requirements of Ind AS 108 "Operating Segments" as notified under section 133 of the companies Act 2013.

Textual information (271)

Description of types of products and services from which each reportable segment derives its revenues

For management purposes, the Group is organized into two major operating geographies India and outside India. More than 25% of the Group's business is from India. The segment revenue is disclosed based on geographical location of customers in the financial statements for the year ended March 31, 2023 and March 31, 2022.

Textual information (272)

Description of types of products and services from which each reportable segment derives its revenues

For management purposes, the Group is organized into two major operating geographies India and outside India. More than 30% of the Group's business is from India. Thus, the segment revenue, segment assets and total cost incurred to acquire segment assets are disclosed into two operating geographic- India and outside India in the financial statements for the year ended March 31, 2022 and March 31, 2021.

Textual information (273)

Disclosure of major customers [Text Block]

The Group has assessed that there are no external customers from which the revenue from transactions is 10% or more of the Company's total revenue for the year ended March 31, 2023 and March 31, 2022.

[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]	BN
	01/04/2021 to 31/03/2022
Disclosure of detailed information about business combination [Abstract]	
Disclosure of detailed information about business combination [Line items]	
Name of acquiree	Bioneeds India Private Limited
Description of acquiree	Textual information (274) [See below]
Date of acquisition	16/07/2021
Percentage of voting equity interests acquired	75.10%
Description of how acquirer obtained control of acquiree	Purchase of Shares from exisiting shareholders
Acquisition-date fair value of total consideration transferred [Abstract]	
Cash transferred	620
Total consideration transferred, acquisition-date fair value	620
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]	
Financial assets recognised as of acquisition date	374.85
Inventory recognised as of acquisition date	9.22
Property, plant and equipment recognised as of acquisition date	643.17
Identifiable intangible assets recognised as of acquisition date	
Customer-related intangible assets recognised as of acquisition date	231.5
Financial liabilities recognised as of acquisition date	989.18
Net identifiable assets acquired (liabilities assumed)	38.06
Additional disclosures for amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]	
Non-current assets recognised as of acquisition date	390.57
Current assets recognised as of acquisition date	47.81
Non-current liabilities recognised as of acquisition date	18.1
Current liabilities recognised as of acquisition date	359.96
Trade and other payables recognised as of acquisition date	46.98
Deferred tax assets recognised as of acquisition date	0
Deferred tax liabilities recognised as of acquisition date	75.88
Borrowings recognised as of acquisition date	738.2
Cash and cash equivalents recognised as of acquisition date	0.68
Name of acquiree	Bioneeds India Private Limited
Description of acquiree	Textual information (275) [See below]

Disclosure of reconciliation of changes in goodwill [Table] ..(1)

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

Business combinations [Axis]	Column 1		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]			
Disclosure of reconciliation of changes in goodwill [Line items]			
Name of acquiree		Bioneeds India Private Limited	
Description of acquiree		Textual information (276) [See below]	
Reconciliation of changes in goodwill [Abstract]			
Changes in goodwill [Abstract]			
Additional recognition, goodwill	1,080.58	1,080.58	
Total increase (decrease) in goodwill	1,080.58	1,080.58	
Goodwill at end of period	1,080.58	1,080.58	0

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	Yes
Disclosure of detailed information about business combinations [TextBlock]	Textual information (277) [See below]	Textual information (278) [See below]
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	Yes	Yes
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [TextBlock]		
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

Textual information (274)

Description of acquiree

The members of the Holding Company at its meeting held on May 25, 2021 has approved acquisition of additional 20.10% stake in Bioneeds India Private Limited ("Bioneeds") for total cash consideration of Rs. 620.00 million which has been paid on July 16, 2021. This consideration also includes fair value of call options pursuant to the transaction as mentioned in note 6 below. The Holding Company has entered into investment agreement with Bioneeds and its shareholders on July 07, 2021 for effecting the same. On July 16, 2021, the Holding Company completed this acquisition and appointed majority of its nominee directors on the board, thereby making Bioneeds its subsidiary. Accordingly, the additional acquisition of shares has been accounted under Ind AS 103 Business Combination.

Textual information (275)

Description of acquiree

The members of the Holding Company at its meeting held on May 25, 2021 has approved acquisition of additional 20.10% stake in Bioneeds India Private Limited ("Bioneeds") for total cash consideration of Rs. 620.00 million which has been paid on July 16, 2021. This consideration also includes fair value of call options pursuant to the transaction as mentioned in note 6 below. The Holding Company has entered into investment agreement with Bioneeds and its shareholders on July 07, 2021 for effecting the same. On July 16, 2021, the Holding Company completed this acquisition and appointed majority of its nominee directors on the board, thereby making Bioneeds its subsidiary. Accordingly, the additional acquisition of shares has been accounted under Ind AS 103 Business Combination.

Textual information (276)

Description of acquiree

The members of the Holding Company at its meeting held on May 25, 2021 has approved acquisition of additional 20.10% stake in Bioneeds India Private Limited ("Bioneeds") for total cash consideration of Rs. 620.00 million which has been paid on July 16, 2021. This consideration also includes fair value of call options pursuant to the transaction as mentioned in note 6 below. The Holding Company has entered into investment agreement with Bioneeds and its shareholders on July 07, 2021 for effecting the same. On July 16, 2021, the Holding Company completed this acquisition and appointed majority of its nominee directors on the board, thereby making Bioneeds its subsidiary. Accordingly, the additional acquisition of shares has been accounted under Ind AS 103 Business Combination.

Textual information (277)

Disclosure of detailed information about business combinations [Text Block]

40	Interest in joint venture					
	The Group has a 50% shareholding in Ingenuity Biosciences Private Limited, a joint venture involved in the business of clinical research for various pharmaceuticals companies. The Group's interest in Ingenuity Biosciences Private Limited is accounted for using the equity method in this Consolidated Financial Statement. Summarized financial information of the joint venture, based on its Ind AS financial statements, and reconciliation with the carrying amount of the investment in consolidated financial statement is set out below :					
	Summarized balance sheet as at March 31, 2023 and March 31, 2022:					
	Particulars	As at March 31, 2023	As at March 31, 2022			
	Non current assets (A)	16.77	15.30			
	Current assets (B)				45.83	14.96
	Total Assets (A+B)				62.60	30.26

	Non-current liabilities (C)				0.40	22.10
	Current liabilities (D)				50.91	22.62
	Total liabilities (C+D)				51.31	44.72
	Total Equity				11.29	(14.46)
	Contingent liabilities				-	-
	Capital Commitment				0.36	-
	Company's share in total equity: 50%			5.64	(7.23)	
	Goodwill				-	-
	Company's Gross carrying amount of the investment			5.64	-	
	Less: impairment provision for carrying amount of investment		(5.64)	-		
	Company's net carrying amount of the investment#			-	-	
	# Considering the above exceeds value of investment, it is disclosed as Nil.					
	Summarized statement of profit and loss for the year ended March 31, 2023 and March 31, 2022					
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022			
	Revenue from contracts with customers			30.60	13.42	
	Other income				40.24	-

	Total income				70.84	13.42
	Cost of raw material consumed				5.34	0.26
	Employee benefit expense				11.48	13.17
	Finance cost				1.47	2.01
	Depreciation & amortization				2.64	2.76
	Other expense				14.67	18.87
	Total Expense				35.61	37.07
	Profit/(Loss) before tax	35.24	(23.65)			
	Tax expense				9.29	(7.98)
	Profit/(Loss) for the year / period				25.94	(15.67)
	Other comprehensive income for the year			-	0.03	
	Total comprehensive Profit/(Loss) for the year			25.94	(15.64)	
	Company's share of Profit/(Loss) for the year (50%)			12.97	(7.82)	
	Less: carrying amount of the loan given to joint venture written off / impairment provision for carrying amount of investment	(39.64)	-			
	Company's share of Profit/(Loss) for the year (50%) after elimination		(26.67)	(7.82)		
	Notes:					
	1. Since the Holding Company's interest in joint venture is reduced to zero, additional					

losses are recognized only to the extent that Holding Company has

	incurred legal or constructive obligation.					

41 (a)	Investment in an associate (W.e.f. March 19, 2021 to July 15, 2021)		
	The Group acquired 30% shareholding in Bioneeds India Private Limited ("Bioneeds") on March 19, 2021, which is involved in the business of providing Integrated Discovery, Development and Regulatory Services to Pharmaceutical, Biopharmaceutical, Agrochemical, Industrial Chemical, Herbal, Nutraceutical & Medical Device companies. Bioneeds is a private entity that is not listed on any public exchange.		
	During the period, on July 16, 2021, the holding company pursuant to investment agreement dated July 07, 2021, acquired additional 20.10% stake in the Bioneeds, thereby making it, Subsidiary Company. The Holding Company's interest in Bioneeds India Private Limited is accounted for using equity method till July 15, 2021. The results of Bioneeds included in consolidated financial statements are as under:		
	Particulars	As at March 31, 2023	As at March 31, 2022
	Non current assets (A)	-	-
	Current assets (B)	-	-
	Total assets (A+B)	-	-
	Non-current liabilities (C)	-	-
	Current liabilities (D)	-	-
	Total liabilities (C+D)	-	-
	Total equity		
	Contingent liabilities	-	-
	Capital Commitment	-	-
	Company's share in total equity : Nil (March 31, 2022: 30%)	-	-
	Goodwill	-	-
	Company's carrying amount of the investment	-	-

	Particulars	Year ended March 31, 2023	Year ended March 31, 2022
	Revenue from operations	-	291.10
	Other income	-	2.99
	Total income	-	294.09
	Cost of material consumed	-	39.53
	Employee benefit expenses	-	98.56
	Finance costs	-	31.32
	Depreciation and amortization expenses	-	27.10
	Other expenses	-	43.94
	Total expenses	-	240.45
	Profit / (Loss) before tax	-	53.64
	Tax expense	-	16.17
	Profit / (Loss) for the year	-	37.47
	Attributable to:		
	-Equity holders of the parent	-	37.61
	-Non-controlling interests	-	(0.14)
	Other comprehensive loss for the year	-	(0.60)
	Attributable to:		
	-Equity holders of the parent	-	(0.60)
	-Non-controlling interests	-	-
	Total comprehensive income for the year	-	36.87
	Attributable to:		
	-Equity holders of the parent	-	37.01

	-Non-controlling interests	-	(0.14)
	Company's share (30%) of total comprehensive income for the year/period from April 01, 2021 to July 15, 2021	-	11.10
	Note:		
	The members in their meeting held on May 25, 2021 approved acquisition of 20.10% of the shareholding in Bioneeds.		

41 (b)	Acquisition of Bioneeds India Private Limited	
	The members of the Holding Company at its meeting held on May 25, 2021 has approved acquisition of additional 20.10% stake in Bioneeds India Private Limited ("Bioneeds") for total cash consideration of Rs. 620.00 million which has been paid on July 16, 2021. This consideration also includes fair value of call options pursuant to the transaction as mentioned in note 6 below. The Holding Company has entered into investment agreement with Bioneeds and its shareholders on July 07, 2021 for effecting the same. On July 16, 2021, the Holding Company completed this acquisition and appointed majority of its nominee directors on the board, thereby making Bioneeds its subsidiary. Accordingly, the additional acquisition of shares has been accounted under Ind AS 103 Business Combination.	
	The purchase price as on the date of acquisition has been allocated to the acquired assets and liabilities as follows:	
	Assets acquired and liabilities assumed	
	The fair value of the identifiable assets and liabilities of Bioneeds as at the date of acquisition were as follows:	
	Particulars	Amount
	Assets	
	Non current assets	
	Property, plant and equipment	643.17
	Capital work-in-progress	162.73
	Right of use assets	123.43
	Other intangible assets	4.49
	Customer relationship	231.50
	Other non-current financial assets	52.86

	Deferred tax assets (net)	17.33
	Income tax assets (net)	15.07
	Other non-current assets	67.52
	Current assets	
	Inventories	9.22
	Trade receivables	128.25
	Cash and cash equivalents	0.68
	Loans	41.92
	Other current financial assets	151.14
	Other current assets	47.81
	Liabilities	
	Borrowings	(738.20)
	Lease liabilities	(148.87)
	Provisions	(18.10)
	Trade Payable	(46.98)
	Other financial liabilities	(55.13)
	Other liabilities	(359.96)
	Deferred tax liabilities on fair value adjustments	(75.88)
	Income tax liabilities	(18.35)
	Net assets acquired	235.65
	Calculation of Goodwill	
	Particulars	Amount
	Purchase consideration for acquisition of 20.1% stake (A)	481.50

	Fair valuation of existing 30% stake (B) (refer note 3 below)	718.66
	Total consideration (C = A + B)	1,200.16
	Less: Fair value of net assets acquired	(235.65)
	Add: Share of non controlling interest (refer note 2 below)	116.07
	Goodwill (refer note 1 below)	1,080.58
	Purchase consideration:	
	Particulars	Amount
	Consideration paid in cash (Including for fair value of call options)	(620.00)
	Contingent consideration liability	-
	Total	(620.00)
	Analysis of cash flows on acquisition:	
	Particulars	Amount
	Net cash acquired with the subsidiary	0.68
	Transaction costs of the acquisition	-
	Net cash flow on acquisition	0.68
	Notes:	
1	Goodwill is attributable to future growth of business out of synergies from this acquisition and assembled workforce. The goodwill is not deductible for income tax purposes. The Group has tested goodwill generated for impairment as per the requirements of Ind AS based on the assessment of recoverable value and value in use estimate. As per the said assessment, no such impairment is required.	
2	The non-controlling interest recognized at the acquisition date was measured at proportionate share of Bioneeds's fair value of net assets acquired.	
3	The Company fair valued its acquisition date stake of 30% as on July 16, 2021 as per the requirement of Ind AS and consequently, gain on fair valuation on step up acquisition of Rs. 341.17 million was recognized as exceptional item.	
	From the date of acquisition, Bioneeds has contributed Rs. 640.95 million	

4	and Rs. 62.97 million towards revenue and profit before tax of the Group, respectively. Had the entity was acquired from April 01, 2021, it would have contributed Rs. 932.05 million and Rs. 104.90 million towards revenue and profit before tax of the group, respectively.	
5	The Holding Company entered into investment agreement with Bioneeds India Private Limited ("Bioneeds") and its shareholders on July 07, 2021 for acquisition of additional 20.10% equity shareholding at Rs. 620.00 million from the promoter and existing shareholders of Bioneeds and also as per the said agreement the Holding Company has various call options to acquire remaining 49.90% equity shareholding from the promoter of Bioneeds. Subsequent to this, the Holding Company entered into addendum to said investment agreement on January 30, 2022 pursuant to which, the Holding Company has exercised share swap call option and has acquired additional 25.00% of total share capital of Bioneeds equivalent to 1,785,721 equity shares for which the consideration has been paid by allotment of 2,839,864 equity shares of the Holding Company. Additional investment of 25.00% acquisition in Bioneeds has been accounted at Rs 730.36 million based on the fair valuation report of the independent valuer. As at March 31, 2022, the Holding Company has cash acquisition call option available on the remaining 24.90% share capital of Bioneeds which has been fair valued at Rs 73.15 million based on the fair valuation report from the independent valuer and the resultant fair value gain of Rs. 3.90 million has been recognized in other income (refer note 23).	
6	Subsequent to year end, the Holding Company has entered into agreement dated May 23, 2022 to amend the terms of Investment Agreement and Addendum to Investment Agreement as per which (a) the Company may acquire additional 3.23% of total share capital of Bioneeds by way of primary investment for aggregated purchase consideration of Rs. 100.00 million. (b) the Holding Company may acquire 8.07% of total share capital of Bioneeds from the promoter by way of secondary investment for aggregated purchase consideration of Rs. 250.00 million. Further, as per the aforesaid agreement dated May 23, 2022, the Holding Company has an option to further acquire balance 16.03% shares on fully diluted basis for consideration at 11 times of the enterprise value or the EBITDA multiple of the Bioneeds reported under its last reported audited results for the relevant financial year. The said call option is available till 2 years from the date of execution of this amendment and accordingly the said shareholding will remain locked in for a period of 2 years.	

Textual information (278)

Disclosure of detailed information about business combinations [Text Block]

	(All amounts in Indian rupees million, unless otherwise stated)	
41 (b)	Acquisition of Bioneeds India Private Limited	
	The members of the Holding Company at its meeting held on May 25, 2021 has approved acquisition of additional 20.10% stake in Bioneeds India Private Limited ("Bioneeds") for total cash consideration of Rs. 620.00 million which has been paid on July 16, 2021. This consideration also includes fair value of call options pursuant to the transaction as mentioned in note 6 below. The Holding Company has entered into investment agreement with Bioneeds and its shareholders on July 07, 2021 for effecting the same. On July 16, 2021, the Holding Company completed this acquisition and appointed majority of its nominee directors on the board, thereby making Bioneeds its subsidiary. Accordingly, the additional acquisition of shares has been accounted under Ind AS 103 Business Combination.	
	The purchase price as on the date of acquisition has been allocated to the acquired assets and liabilities as follows:	
	Assets acquired and liabilities assumed	
	The fair value of the identifiable assets and liabilities of Bioneeds as at the date of acquisition were as follows:	
	Particulars	Amount
	Assets	
	Non current assets	
	Property, plant and equipment	643.17
	Capital work-in-progress	162.73
	Right of use assets	123.43
	Other intangible assets	4.49
	Customer relationship	231.50
	Other non-current financial assets	52.86
	Deferred tax assets (net)	17.33
	Income tax assets (net)	15.07

	Other non-current assets	67.52
	Current assets	
	Inventories	9.22
	Trade receivables	128.25
	Cash and cash equivalents	0.68
	Loans	41.92
	Other current financial assets	151.14
	Other current assets	47.81
	Liabilities	
	Borrowings	(738.20)
	Lease liabilities	(148.87)
	Provisions	(18.10)
	Trade Payable	(46.98)
	Other financial liabilities	(55.13)
	Other liabilities	(359.96)
	Deferred tax liabilities on fair value adjustments	(75.88)
	Income tax liabilities	(18.35)
	Net assets acquired	235.65
	Calculation of Goodwill	
	Particulars	Amount
	Purchase consideration for acquisition of 20.1% stake (A)	481.50
	Fair valuation of existing 30% stake (B) (refer note 3 below)	718.66
	Total consideration (C = A + B)	1,200.16

	Less: Fair value of net assets acquired	(235.65)
	Add: Share of non controlling interest (refer note 2 below)	116.07
	Goodwill (refer note 1 below)	1,080.58
	Purchase consideration:	
	Particulars	Amount
	Consideration paid in cash (Including for fair value of call options)	(620.00)
	Contingent consideration liability	-
	Total	(620.00)
	Analysis of cash flows on acquisition:	
	Particulars	Amount
	Net cash acquired with the subsidiary	0.68
	Transaction costs of the acquisition	-
	Net cash flow on acquisition	0.68
	Notes:	
1	Goodwill is attributable to future growth of business out of synergies from this acquisition and assembled workforce. The goodwill is not deductible for income tax purposes. The Group has tested goodwill generated for impairment as per the requirements of Ind AS based on the assessment of recoverable value and value in use estimate. As per the said assessment, no such impairment is required.	
2	The non-controlling interest recognized at the acquisition date was measured at proportionate share of Bioneeds's fair value of net assets acquired.	
3	The Company fair valued its acquisition date stake of 30% as on July 16, 2021 as per the requirement of Ind AS and consequently, gain on fair valuation on step up acquisition of Rs. 341.17 million was recognized as exceptional item.	
4	From the date of acquisition, Bioneeds has contributed Rs. 640.95 million and Rs. 62.97 million towards revenue and profit before tax of the Group, respectively. Had the entity was acquired from April 01, 2021, it would have contributed Rs. 932.05 million and Rs. 104.90 million towards revenue and profit before tax of the group, respectively.	

5	The Holding Company entered into investment agreement with Bioneeds India Private Limited ("Bioneeds") and its shareholders on July 07, 2021 for acquisition of additional 20.10% equity shareholding at Rs. 620.00 million from the promoter and existing shareholders of Bioneeds and also as per the said agreement the Holding Company has various call options to acquire remaining 49.90% equity shareholding from the promoter of Bioneeds. Subsequent to this, the Holding Company entered into addendum to said investment agreement on January 30, 2022 pursuant to which, the Holding Company has exercised share swap call option and has acquired additional 25.00% of total share capital of Bioneeds equivalent to 1,785,721 equity shares for which the consideration has been paid by allotment of 2,839,864 equity shares of the Holding Company. Additional investment of 25.00% acquisition in Bioneeds has been accounted at Rs 730.36 million based on the fair valuation report of the independent valuer. As at March 31, 2022, the Holding Company has cash acquisition call option available on the remaining 24.90% share capital of Bioneeds which has been fair valued at Rs 73.15 million based on the fair valuation report from the independent valuer and the resultant fair value gain of Rs. 3.90 million has been recognized in other income (refer note 23).	
6	Subsequent to year end, the Holding Company has entered into agreement dated May 23, 2022 to amend the terms of Investment Agreement and Addendum to Investment Agreement as per which (a) the Company may acquire additional 3.23% of total share capital of Bioneeds by way of primary investment for aggregated purchase consideration of Rs. 100.00 million. (b) the Holding Company may acquire 8.07% of total share capital of Bioneeds from the promoter by way of secondary investment for aggregated purchase consideration of Rs. 250.00 million. Further, as per the aforesaid agreement dated May 23, 2022, the Holding Company has an option to further acquire balance 16.03% shares on fully diluted basis for consideration at 11 times of the enterprise value or the EBITDA multiple of the Bioneeds reported under its last reported audited results for the relevant financial year. The said call option is available till 2 years from the date of execution of this amendment and accordingly the said shareholding will remain locked in for a period of 2 years.	

[611500] Notes - Interests in other entities

Details of subsidiaries liquidated or sold during year [Table] ..(1)

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

Subsidiaries liquidated or sold during year [Axis]	Column 1
	01/04/2021 to 31/03/2022
Details of subsidiaries liquidated or sold during year [Abstract]	
Details of subsidiaries liquidated or sold during year [LineItems]	
Name of subsidiary liquidated or sold during year	ACTIVIN CHEMICALS A N D PHARMACEUTICALS PRIVATE LIMITED
Country of incorporation or residence of subsidiary liquidated or sold during year	India
CIN of subsidiary company liquidated or sold during year	U24299KA2017PTC104631

Disclosure of details of subsidiaries [Table] ..(1)

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

Subsidiaries [Axis]	Column 1		Column 2	
	01/04/2022 to 31/03/2023	**01/04/2021 to 31/03/2022**	**01/04/2022 to 31/03/2023**	**01/04/2021 to 31/03/2022**
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	BIONEEDS INDIA PRIVATE LIMITED	BIONEEDS INDIA PRIVATE LIMITED	AMTHERA LIFE SCIENCES PRIVATE LIMITED	AMTHERA LIFE SCIENCES PRIVATE LIMITED
Principal place of business of subsidiary	Bengaluru	Bengaluru	Bengaluru	Bengaluru
Country of incorporation or residence of subsidiary	India	India	India	India
CIN of subsidiary company	U01409KA2007PTC042282	U01409KA2007PTC042282	U74999KA2017PTC104317	U74999KA2017PTC104317
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	(A) Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary	F65786972	F15840887	F64951536	F18097329
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2022	01/04/2021	01/04/2022	01/04/2021
End date of accounting period of subsidiary	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Description of reason why using different reporting date or period for subsidiary	N.A.	N.A.	N.A.	N.A.
Percentage of shareholding in subsidiary	87.00%	75.10%	87.00%	75.10%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	N.A.	N.A.	N.A.	N.A.
Share capital of subsidiary	73.81	304.73	0.1	0.1
Reserves and surplus of subsidiary	285.9	5.09	0.79	-7.92
Total assets of subsidiary	1,880.97	(B) 1,425.58	1.18	0.79
Total liabilities of subsidiary	1,880.97	1,425.58	1.18	0.79
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	1,134.52	932.05	0	0
Profit before tax of subsidiary	249.4	140.08	9.01	-0.77
Provision for tax of subsidiary	67.5	41.39	0.3	0
Profit after tax of subsidiary	181.9	98.69	8.71	-0.77
Proposed dividend of subsidiary	0	0	0	0
Current assets of subsidiary	546.38	305.28	0	0
Non-current assets of subsidiary	1,563.22	1,318.1	0	0.98
Current liabilities of subsidiary	1,078.97	859.57	0	0
Non-current liabilities of subsidiary	484.98	538.98	0	0

Revenue of subsidiary	1,134.52	640.95	0	0
Comprehensive income of subsidiary	158.45	53.14	0	-0.11
Proportion of ownership interests held by non-controlling interests	13.00%	24.90%	13.00%	24.90%
Proportion of voting rights held by non-controlling interests	13.00%	24.90%	13.00%	24.90%
Profit (loss), attributable to non-controlling interests	23.37	23.87	0	0
Non-controlling interests of subsidiary	58.15	71.77	0	0
Dividends paid to non-controlling interests	0	0	0	0
Name of subsidiary	BIONEEDS INDIA PRIVATE LIMITED	BIONEEDS INDIA PRIVATE LIMITED	AMTHERA LIFE SCIENCES PRIVATE LIMITED	AMTHERA LIFE SCIENCES PRIVATE LIMITED
Principal place of business of subsidiary	Bengaluru	Bengaluru	Bengaluru	Bengaluru
Country of incorporation or residence of subsidiary	India	India	India	India
CIN of subsidiary company	U01409KA2007PTC042282	U01409KA2007PTC042282	U74999KA2017PTC104317	U74999KA2017PTC104317

(A) Amthera is not direct subsidiary as per Section 2(87)(ii). It is wholly owned subsidairy of Subsidiary hence considered as step down subsidiary.

(B) The information (i.e. Key Information about subsidiary) is sourced from Form AOC-1 forming part of Board Report

Disclosure of joint ventures [Table] ..(1)

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

Joint ventures [Axis]	Column 1	
	01/04/2022 to 31/03/2023	**01/04/2021 to 31/03/2022**
Latest audited balance sheet date	31/03/2023	31/03/2022
Disclosure of joint ventures [Abstract]		
Disclosure of joint ventures [Line items]		
Name of joint venture	INGENUITY BIOSCIENCES PRIVATE LIMITED	INGENUITY BIOSCIENCES PRIVATE LIMITED
Description of nature of entity's relationship with joint venture	Incorporation of Company by entering into Joint Venture agreement with M/s. Somru Bioscience (Canada)	Incorporation of Company by entering into Joint Venture agreement with M/s. Somru Bioscience (Canada)
Principal place of business of joint venture	Ahmedabad	Ahmedabad
Country of incorporation of joint venture	India	India
CIN of joint venture	U74999GJ2021PTC120292	U74999GJ2021PTC120292
Number of shares held of joint venture	[shares] 3,50,000	[shares] 3,50,000
Amount of investment in joint venture	3.5	3.5
Latest audited balance sheet date	31/03/2023	31/03/2022
Whether joint venture has been considered in consolidation	Yes	Yes
Proportion of ownership interest in joint venture	50.00%	50.00%
Proportion of voting rights held in joint venture	50.00%	50.00%
Description of whether investment in joint venture is measured using equity method or at fair value	Equity method	Equity method
Net worth attributable to shareholding as per latest audited balance sheet joint venture	11.27	-14.66
Profit (loss) for year joint venture		
Profit (loss) for year joint venture considered in consolidation	12.97	-7.82
Profit (loss) for year joint venture not considered in consolidation	12.97	0
Current assets of joint venture	45.83	14.96
Non-current assets of joint venture	16.77	15.3
Current liabilities of joint venture	50.91	22.62
Non-current liabilities of joint venture	0.4	22.1
Revenue of joint venture	0	0
Profit (loss) from continuing operations of joint venture	25.94	-15.67
Other comprehensive income of joint venture	0	0
Comprehensive income of joint venture	25.94	-15.64
Depreciation and amortisation expense of joint venture	2.64	2.76
Income tax expense continuing operations of joint venture	9.29	7.98
Investment accounted for using equity method of joint venture	5.64	-7.23
Share of other comprehensive income of joint ventures accounted for using equity method, net of tax	0	0.03
Share of total comprehensive income of joint ventures accounted for using equity method	-26.67	-7.82

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		Textual information (279) [See below]
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 2	[pure] 2
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	Yes
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		Textual information (280) [See below]
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		Textual information (281) [See below]
Whether company has invested in joint ventures	Yes	Yes
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

Textual information (279)

Disclosure of subsidiaries [Text Block]

Form AOC- 1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2O14)

Statement containing salient features of the financial statement of subsidiaries or associate companies or Joint ventures

PART-A: SUBSIDIARY

(in millions)

Name of Subsidiary	Bioneeds India Private Limited (Subsidiary)	Amthera Life Sciences Private Limited (Step-down subsidiary)
The date since when subsidiary was acquired	25-05-2021	25-05-2021
Reporting period for the subsidiary concerned, if different from the holding company's reporting period	N.A.	N.A.
Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	N.A.	N.A.
Share Capital	304.73	0.10
Reserves and surplus	5.09	(7.92)
Total Assets	1425.58	0.79
Total Liabilities	1425.58	0.79
Investments	-	-
Turnover	932.05	-
Profit Before Taxation	140.08	(0.77)
Provision for Taxation	41.39	-

Profit after Taxation	98.69	(0.77)
Proposed Dividend	-	-
Extent of Shareholding in %	75.10%	75.10% (100% shareholding held by Bioneeds India Private Limited- Subsidiary Co.)

Notes:

1. Names of subsidiaries which are yet to commence operations: NIL

2. Names of subsidiaries which have been liquidated or sold during the year: Step Down Subsidiary company Activin Chemicals and Pharmaceuticals Private Limited was disposed off by our subsidiary company Bioneeds India Private Limited on 20th July, 2021.

Note:

Amthera Life Sciences Private Limited is not direct subsidiary as per Section 2(87)(ii). It is wholly owned subsidairy of Subsidiary hence considered as step down subsidiary.

(All amounts in Indian rupees million, unless otherwise stated)			
Material partly-owned subsidiaries			
Financial information of subsidiaries that have material non-controlling interests is provided below:			
Proportion of equity interest held by non-controlling interests:			
Name	Country of incorporation and operation	As at March 31, 2022	Principal Activities
Bioneeds India Private Limited	India	24.90%	Pre-clinical contract research organization providing integrated discovery, development and regulatory services
Information regarding non-controlling interest			

Accumulated balances of material non-controlling interest	As at March 31, 2022		
Bioneeds India Private Limited	71.77		
Profit / (Loss) allocated to material non-controlling interest:	As at March 31, 2022		
Bioneeds India Private Limited	24.40		
The summarized financial information of this subsidiary (before elimination) is provided below;			
Summarized statement of profit and loss for the period from July 16, 2021 to March 31, 2022:			
Name of the subsidiary	Bioneeds India Private Limited		
Particulars	July 16, 2021 to March 31, 2022		
Revenue From Operations	640.95		
Other Income	9.72		
Total Income	650.67		
Cost of material consumed	94.12		
Employee benefit expenses	236.87		
Finance cost	50.54		
Depreciation and amortization expenses	98.77		
Other expenses	107.40		
Total Expenses	587.70		
Profit before tax	62.97		
Tax Expense	10.70		
Profit for the period	52.27		
Total other comprehensive income for the period	0.87		

Total comprehensive income for the period	53.14		
Attributable to non-controlling interest as at March 31, 2022	24.40		
Summarized balance sheet:			
Name of the subsidiary	Bioneeds India Private Limited		
Particulars	As at March 31, 2022		
Non-current assets	1,381.50		
Current assets	305.28		
Total Assets	1,686.78		
Non-current liabilities	538.98		
Current liabilities	859.57		
Total liabilities	1,398.55		
Total equity	288.23		
Attributable to:			
Equity holders of parent	216.46		
Non-controlling interest	71.77		
Note:			
Since the holding company acquired interest in Bioneeds on July 16, 2021, the disclosure of comparative numbers have not been given.			

Textual information (280)

Disclosure of associates [Text Block]

	(All amounts in Indian rupees million, unless otherwise stated)		
41 (a)	Investment in an associate (W.e.f. March 19, 2021 to July 15, 2021)		
	The Group acquired 30% shareholding in Bioneeds India Private Limited ("Bioneeds") on March 19, 2021, which is involved in the business of providing Integrated Discovery, Development and Regulatory Services to Pharmaceutical, Biopharmaceutical, Agrochemical, Industrial Chemical, Herbal, Nutraceutical & Medical Device companies. Bioneeds is a private entity that is not listed on any public exchange.		
	During the period, on July 16, 2021, the holding company pursuant to investment agreement dated July 07, 2021, acquired additional 20.10% stake in the Bioneeds, thereby making it, Subsidiary Company. The Holding Company's interest in Bioneeds India Private Limited is accounted for using equity method till July 15, 2021. The results of Bioneeds included in consolidated financial statements are as under:		
	Particulars	As at July 15, 2021	As at March 31, 2021
	Non current assets (A)	1,324.15	1,233.93
	Current assets (B)	400.83	265.53
	Total assets (A+B)	1,724.98	1,499.46
	Non-current liabilities (C)	619.44	471.13
	Current liabilities (D)	861.25	821.04
	Total liabilities (C+D)	1,480.69	1,292.17
	Total equity	244.29	207.29
	Contingent liabilities	27.69	27.69
	Capital Commitment	23.26	111.46
	Company's share in total equity : 30% (March 31, 2021: 30%)	73.29	62.19
	Goodwill	304.20	304.20

	Company's carrying amount of the investment	377.49	366.39
	Particulars	For the period from April 01, 2021 to July 15, 2021	Year ended March 31, 2021
	Revenue from operations	291.10	22.56
	Other income	2.99	0.51
	Total income	294.09	23.07
	Cost of material consumed	39.53	4.25
	Employee benefit expenses	98.56	8.70
	Finance costs	31.32	1.59
	Depreciation and amortization expenses	27.10	3.18
	Other expenses	43.94	6.34
	Total expenses	240.45	24.06
	Profit / (Loss) before tax	53.64	(0.99)
	Tax expense	16.17	0.09
	Profit / (Loss) for the year	37.47	(1.08)
	Attributable to:		
	-Equity holders of the parent	37.61	(1.03)
	-Non-controlling interests	(0.14)	(0.05)
	Other comprehensive loss for the year	(0.60)	(0.03)
	Attributable to:		
	-Equity holders of the parent	(0.60)	(0.03)
	-Non-controlling interests	-	-
	Total comprehensive income for the year	36.87	(1.11)
	Attributable to:		

	-Equity holders of the parent	37.01	(1.06)
	-Non-controlling interests	(0.14)	(0.05)
	Company's share (30%) of total comprehensive income for the period from March 19, 2021 to March 31, 2021	-	(0.32)
	Company's share (30%) of total comprehensive income for the period from April 01, 2021 to July 15, 2021	11.10	-
	Note:		
	The members in their meeting held on May 25, 2021 approved acquisition of 20.10% of the shareholding in Bioneeds.		

Textual information (281)

Disclosure of joint ventures [Text Block]

	(All amounts in Indian rupees million, unless otherwise stated)					
40	Interest in joint venture					
	The Group has a 50% shareholding in Ingenuity Biosciences Private Limited, a joint venture involved in the business of clinical research for various pharmaceuticals companies. The Group's interest in Ingenuity Biosciences Private Limited is accounted for using the equity method in these Consolidated Financial Statements. Summarized financial information of the joint venture, based on its Ind AS financial statements, and reconciliation with the carrying amount of the investment in consolidated financial statements are set out below.					
	Summarized balance sheet as at March 31, 2022 and March 31, 2021:					
	Particulars	As at March 31, 2022	As at March 31, 2021			
	Non current assets (A)	15.30	3.19			
	Current assets (B)				14.96	12.22
	Total Assets (A+B)				30.26	15.41
	Non-current liabilities (C)				22.10	0.08
	Current liabilities (D)				22.62	14.16
	Total liabilities (C+D)				44.72	14.24
	Total Equity				(14.46)	1.17
	Contingent liabilities				-	-

	Capital Commitment				-	-
	Company's share in total equity: 50%			(7.23)	0.59	
	Goodwill				-	-
	Company's carrying amount of the investment#			-	0.59	
	# Considering the above exceeds value of investment as at March 31, 2022, it is disclosed as Nil.					
	Summarized statement of profit and loss for the year ended March 31, 2022 and for the period from February 16, 2021 to March 31, 2021					
	Particulars	Year ended March 31, 2022	For the period from February 16, 2021 to March 31, 2021			
	Revenue from contracts with customers			13.42	-	
	Other income				-	-
	Total income				13.42	-
	Cost of raw material consumed				0.26	-
	Employee benefit expense				13.17	0.51
	Finance cost				2.01	-
	Depreciation & amortization				2.76	0.08
	Other expense				18.87	5.16
	Total Expense				37.07	5.75
	Loss before tax	(23.65)	(5.75)			
	Tax expense				7.98	(0.07)
	Loss for the year / period				(15.67)	(5.82)
	Other comprehensive income for the year / period			0.03	*	
	Total comprehensive loss for the year / period			(15.64)	(5.82)	

	Company's share of loss for the year / period (50%)			(7.82)	(2.91)	
	* Figure nullified in conversion of Rupees in million.					
	Notes:					
	1. Since the Holding Company's interest in joint venture is reduced to zero, additional losses are recognized only to the extent that Holding Company has incurred legal or constructive obligation.					
	2. There are no contingent liabilities and commitments during the above presented year / period.					

[613400] Notes - Consolidated Financial Statements

Disclosure of details of subsidiaries [Table] ..(1)

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

Subsidiaries [Axis]	Column 1	Column 2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of details of subsidiaries [Abstract]		
Disclosure of details of subsidiaries [LineItems]		
Name of subsidiary consolidated	Bioneeds India Private Limited	Amthera Life Sciences Private Limited
Principal place of business of subsidiary consolidated	Bengaluru	Bengaluru
Country of incorporation or residence of subsidiary consolidated	India	India
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2023	31/03/2023
Description of reason why using different reporting date or period for subsidiary consolidated	N.A.	N.A.
Proportion of ownership interest in subsidiary consolidated	87.00%	87.00%
Proportion of voting power held in subsidiary consolidated	87.00%	87.00%

Disclosure of details of entities consolidated [Table] ..(1)

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

Entities consolidated [Axis]	Column 1	Column 2	Column 3
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of additional information consolidated financial statements [Abstract]			
Disclosure of additional information consolidated financial statements [Line items]			
Name of entity consolidated	Bioneeds India Private Limited	Ingenuity Biosciences Private Limited	Amthera Life Sciences Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Joint Venture	Indian Subsidiary
Amount of net assets of entity consolidated	720.8	-37.4	1.31
Net assets of entity as percentage of consolidated net assets	15.57%	-0.81%	0.03%
Amount of share in profit or loss of entity consolidated	133.99	-26.67	-0.38
Share in profit or loss of entity as percentage of consolidated profit or loss	31.58%	-6.29%	-0.09%
Amount of share in other comprehensive income consolidated	1.1	0	0
Share in other comprehensive income consolidated	-58.98%	0.00%	0.00%
Amount of share in comprehensive income consolidated	135.08	-26.67	-0.38
Share in comprehensive income consolidated	31.98%	-6.31%	-0.09%

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

	01/04/2022 to 31/03/2023
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[611400] Notes - Separate financial statements

Disclosure of subsidiaries [Table] **..(1)**

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

Subsidiaries [Axis]	Column 1		Column 2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	BIONEEDS INDIA PRIVATE LIMITED	BIONEEDS INDIA PRIVATE LIMITED	AMTHERA LIFE SCIENCES PRIVATE LIMITED	AMTHERA LIFE SCIENCES PRIVATE LIMITED
CIN of subsidiary company	U01409KA2007PTC042282	U01409KA2007PTC042282	U74999KA2017PTC104317	U74999KA2017PTC104317
Principal place of business of subsidiary	Bengaluru	Bengaluru	Bengaluru	Bengaluru
Country of incorporation or residence of subsidiary	India	India	India	India

Disclosure of joint ventures [Table] **..(1)**

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

Joint ventures [Axis]	Column 1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of joint ventures [Abstract]		
Disclosure of joint ventures [Line items]		
Name of joint venture	INGENUITY BIOSCIENCES PRIVATE LIMITED	INGENUITY BIOSCIENCES PRIVATE LIMITED
CIN of joint venture	U74999GJ2021PTC120292	U74999GJ2021PTC120292
Principal place of business of joint venture	Ahmedabad	Ahmedabad
Country of incorporation of joint venture	India	India
Proportion of ownership interest in joint venture	50.00%	50.00%
Proportion of voting rights held in joint venture	50.00%	50.00%

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

	01/04/2021 to 31/03/2022
Disclosure of separate financial statements [TextBlock]	
Disclosure of subsidiaries [TextBlock]	Textual information (282) [See below]
Disclosure of joint ventures [TextBlock]	Textual information (283) [See below]
Disclosure of associates [TextBlock]	Textual information (284) [See below]

Textual information (282)

Disclosure of subsidiaries [Text Block]

Form AOC- 1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2O14)

Statement containing salient features of the financial statement of subsidiaries or associate companies or Joint ventures

PART-A: SUBSIDIARY

(in millions)

Name of Subsidiary	Bioneeds India Private Limited (Subsidiary)	Amthera Life Sciences Private Limited (Step-down subsidiary)
The date since when subsidiary was acquired	25-05-2021	25-05-2021
Reporting period for the subsidiary concerned, if different from the holding company's reporting period	N.A.	N.A.
Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	N.A.	N.A.
Share Capital	304.73	0.10
Reserves and surplus	5.09	(7.92)
Total Assets	1425.58	0.79
Total Liabilities	1425.58	0.79
Investments	-	-
Turnover	932.05	-
Profit Before Taxation	140.08	(0.77)
Provision for Taxation	41.39	-

Profit after Taxation	98.69	(0.77)
Proposed Dividend	-	-
Extent of Shareholding in %	75.10%	75.10% (100% shareholding held by Bioneeds India Private Limited-Subsidiary Co.)

Notes:

1. Names of subsidiaries which are yet to commence operations: NIL

2. Names of subsidiaries which have been liquidated or sold during the year: Step Down Subsidiary company Activin Chemicals and Pharmaceuticals Private Limited was disposed off by our subsidiary company Bioneeds India Private Limited on 20th July, 2021.

Note:

Amthera Life Sciences Private Limited is not direct subsidiary as per Section 2(87)(ii). It is wholly owned subsidairy of Subsidiary hence considered as step down subsidiary.

(All amounts in Indian rupees million, unless otherwise stated)			
Material partly-owned subsidiaries			
Financial information of subsidiaries that have material non-controlling interests is provided below:			
Proportion of equity interest held by non-controlling interests:			
Name	Country of incorporation and operation	As at March 31, 2022	Principal Activities
Bioneeds India Private Limited	India	24.90%	Pre-clinical contract research organization providing integrated discovery, development and regulatory services
Information regarding non-controlling interest			

Accumulated balances of material non-controlling interest	As at March 31, 2022		
Bioneeds India Private Limited	71.77		
Profit / (Loss) allocated to material non-controlling interest:	As at March 31, 2022		
Bioneeds India Private Limited	24.40		
The summarized financial information of this subsidiary (before elimination) is provided below;			
Summarized statement of profit and loss for the period from July 16, 2021 to March 31, 2022:			
Name of the subsidiary	Bioneeds India Private Limited		
Particulars	July 16, 2021 to March 31, 2022		
Revenue From Operations	640.95		
Other Income	9.72		
Total Income	650.67		
Cost of material consumed	94.12		
Employee benefit expenses	236.87		
Finance cost	50.54		
Depreciation and amortization expenses	98.77		
Other expenses	107.40		
Total Expenses	587.70		
Profit before tax	62.97		
Tax Expense	10.70		
Profit for the period	52.27		
Total other comprehensive income for the period	0.87		

Total comprehensive income for the period	53.14		
Attributable to non-controlling interest as at March 31, 2022	24.40		
Summarized balance sheet:			
Name of the subsidiary	Bioneeds India Private Limited		
Particulars	As at March 31, 2022		
Non-current assets	1,381.50		
Current assets	305.28		
Total Assets	1,686.78		
Non-current liabilities	538.98		
Current liabilities	859.57		
Total liabilities	1,398.55		
Total equity	288.23		
Attributable to:			
Equity holders of parent	216.46		
Non-controlling interest	71.77		
Note:			
Since the holding company acquired interest in Bioneeds on July 16, 2021, the disclosure of comparative numbers have not been given.			

Textual information (283)

Disclosure of joint ventures [Text Block]

	(All amounts in Indian rupees million, unless otherwise stated)					
40	Interest in joint venture					
	The Group has a 50% shareholding in Ingenuity Biosciences Private Limited, a joint venture involved in the business of clinical research for various pharmaceuticals companies. The Group's interest in Ingenuity Biosciences Private Limited is accounted for using the equity method in these Consolidated Financial Statements. Summarized financial information of the joint venture, based on its Ind AS financial statements, and reconciliation with the carrying amount of the investment in consolidated financial statements are set out below.					
	Summarized balance sheet as at March 31, 2022 and March 31, 2021:					
	Particulars	As at March 31, 2022	As at March 31, 2021			
	Non current assets (A)	15.30	3.19			
	Current assets (B)				14.96	12.22
	Total Assets (A+B)				30.26	15.41
	Non-current liabilities (C)				22.10	0.08
	Current liabilities (D)				22.62	14.16
	Total liabilities (C+D)				44.72	14.24
	Total Equity				(14.46)	1.17
	Contingent liabilities				-	-

	Capital Commitment				-	-
	Company's share in total equity: 50%			(7.23)	0.59	
	Goodwill				-	-
	Company's carrying amount of the investment#			-	0.59	
	# Considering the above exceeds value of investment as at March 31, 2022, it is disclosed as Nil.					
	Summarized statement of profit and loss for the year ended March 31, 2022 and for the period from February 16, 2021 to March 31, 2021					
	Particulars	Year ended March 31, 2022	For the period from February 16, 2021 to March 31, 2021			
	Revenue from contracts with customers			13.42	-	
	Other income				-	-
	Total income				13.42	-
	Cost of raw material consumed				0.26	-
	Employee benefit expense				13.17	0.51
	Finance cost				2.01	-
	Depreciation & amortization				2.76	0.08
	Other expense				18.87	5.16
	Total Expense				37.07	5.75
	Loss before tax	(23.65)	(5.75)			
	Tax expense				7.98	(0.07)
	Loss for the year / period				(15.67)	(5.82)
	Other comprehensive income for the year / period			0.03	*	
	Total comprehensive loss for the year / period			(15.64)	(5.82)	

	Company’s share of loss for the year / period (50%)			(7.82)	(2.91)	
	* Figure nullified in conversion of Rupees in million.					
	Notes:					
	1. Since the Holding Company's interest in joint venture is reduced to zero, additional losses are recognized only to the extent that Holding Company has incurred legal or constructive obligation.					
	2. There are no contingent liabilities and commitments during the above presented year / period.					

Textual information (284)

Disclosure of associates [Text Block]

	(All amounts in Indian rupees million, unless otherwise stated)		
41 (a)	Investment in an associate (W.e.f. March 19, 2021 to July 15, 2021)		
	The Group acquired 30% shareholding in Bioneeds India Private Limited ("Bioneeds") on March 19, 2021, which is involved in the business of providing Integrated Discovery, Development and Regulatory Services to Pharmaceutical, Biopharmaceutical, Agrochemical, Industrial Chemical, Herbal, Nutraceutical & Medical Device companies. Bioneeds is a private entity that is not listed on any public exchange.		
	During the period, on July 16, 2021, the holding company pursuant to investment agreement dated July 07, 2021, acquired additional 20.10% stake in the Bioneeds, thereby making it, Subsidiary Company. The Holding Company's interest in Bioneeds India Private Limited is accounted for using equity method till July 15, 2021. The results of Bioneeds included in consolidated financial statements are as under:		
	Particulars	As at July 15, 2021	As at March 31, 2021
	Non current assets (A)	1,324.15	1,233.93
	Current assets (B)	400.83	265.53
	Total assets (A+B)	1,724.98	1,499.46
	Non-current liabilities (C)	619.44	471.13
	Current liabilities (D)	861.25	821.04
	Total liabilities (C+D)	1,480.69	1,292.17
	Total equity	244.29	207.29
	Contingent liabilities	27.69	27.69
	Capital Commitment	23.26	111.46
	Company's share in total equity : 30% (March 31, 2021: 30%)	73.29	62.19
	Goodwill	304.20	304.20

	Company's carrying amount of the investment	377.49	366.39
	Particulars	For the period from April 01, 2021 to July 15, 2021	Year ended March 31, 2021
	Revenue from operations	291.10	22.56
	Other income	2.99	0.51
	Total income	294.09	23.07
	Cost of material consumed	39.53	4.25
	Employee benefit expenses	98.56	8.70
	Finance costs	31.32	1.59
	Depreciation and amortization expenses	27.10	3.18
	Other expenses	43.94	6.34
	Total expenses	240.45	24.06
	Profit / (Loss) before tax	53.64	(0.99)
	Tax expense	16.17	0.09
	Profit / (Loss) for the year	37.47	(1.08)
	Attributable to:		
	-Equity holders of the parent	37.61	(1.03)
	-Non-controlling interests	(0.14)	(0.05)
	Other comprehensive loss for the year	(0.60)	(0.03)
	Attributable to:		
	-Equity holders of the parent	(0.60)	(0.03)
	-Non-controlling interests	-	-
	Total comprehensive income for the year	36.87	(1.11)
	Attributable to:		

	-Equity holders of the parent	37.01	(1.06)
	-Non-controlling interests	(0.14)	(0.05)
	Company's share (30%) of total comprehensive income for the period from March 19, 2021 to March 31, 2021	-	(0.32)
	Company's share (30%) of total comprehensive income for the period from April 01, 2021 to July 15, 2021	11.10	-
	Note:		
	The members in their meeting held on May 25, 2021 approved acquisition of 20.10% of the shareholding in Bioneeds.		

[610800] Notes - Related party

Disclosure of transactions between related parties [Table] ..(1)

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

Categories of related parties [Axis]	Parent [Member]		Entities with joint control or significant influence over entity [Member]	
Related party [Axis]	Basil		Bondway	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Basil Private Limited	Basil Private Limited	Bondway Investment Inc.	Bondway Investment Inc.
Country of incorporation or residence of related party	MAURITIUS	MAURITIUS	VIRGIN ISLANDS, BRITISH	VIRGIN ISLANDS, BRITISH
Identification number of foreign related party in country of incorporation or residence	157069 C1/GBL	157069 C1/GBL		
Description of nature of transactions with related party	Reimbursement receivable from selling shareholder	Reimbursement receivable from selling shareholder	Dividend paid and reimbursement receivable	Dividend paid and reimbursement receivable
Description of nature of related party relationship	Holding company	Holding company	Entity with significant influence on the Group	Entity with significant influence on the Group
Related party transactions [Abstract]				
Other related party transactions income	0.68	9.98	1.24	18.27
Outstanding balances for related party transactions [Abstract]				
Amounts receivable related party transactions	10.66	9.98	19.51	18.27

Disclosure of transactions between related parties [Table] ..(2)

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

Categories of related parties [Axis]	Associates [Member]		Joint ventures where entity is venturer [Member]	
Related party [Axis]	Associate (W.e.f. March 19, 2021 upto July 15, 2021)	Subsidiary	IBS	
	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Bioneeds India Private Limited	Bioneeds India Private Limited	Ingenuity Biosciences Private Limited	Ingenuity Biosciences Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AADCB3809N	AADCB3809N	AAGCI0216F	AAGCI0216F
CIN of related party	U01409KA2007PTC042282	U01409KA2007PTC042282	U74999GJ2021PTC120292	U74999GJ2021PTC120292
Description of nature of transactions with related party	Interest Income on unsecured loan given till July 15, 2021 and repayment of loan	Interest Income on unsecured loan given till July 15, 2021 and repayment of loan	Interest income, rent income, sale of services, Sale of PPE, Loan given and received back	Interest income, rent income, sale of services, Sale of PPE, Loan given and received back
Description of nature of related party relationship	Associate (W.e.f. March 19, 2021 upto July 15, 2021)	Subsidiary Company	Joint venture in which the Parent Company is a venturer	Joint venture in which the Parent Company is a venturer
Related party transactions [Abstract]				
Sales of property and other assets, related party transactions				4.52
Services received related party transactions		0	4.02	
Revenue from rendering of services related party transactions			2.4	2.63
Leases as lessor related party transactions			0.7	0.67
Other related party transactions expense			34.04	
Other related party transactions income	10.16		0.02	3.84
Other related party transactions contribution made			12	
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			1.75	
Amounts receivable related party transactions				15.23

Disclosure of transactions between related parties [Table] ..(3)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	AS		AT	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Apurva Shah	Mr. Apurva Shah	Ajay Tandon	Ajay Tandon
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAGPS1179Q	AAGPS1179Q	ABRPT8795M	ABRPT8795M
Description of nature of transactions with related party	Rent	Rent	Director remuneration, Reimb of exp. And ESOP Exps.	Director remuneration, Reimb of exp. And ESOP Exps.
Related party transactions [Abstract]				
Services received related party transactions			15	15
Leases as lessee related party transactions	0.6	0.5		
Other related party transactions expense			3.13	6
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			1.04	0.99
Amounts receivable related party transactions			0.02	

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]	JH		KM	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mrs. Jeanne Hecht	Mrs. Jeanne Hecht	Mr. Kiran Marthak	Mr. Kiran Marthak
Country of incorporation or residence of related party	UNITED STATES	UNITED STATES	INDIA	INDIA
Permanent account number of related party			ADBPM4261D	ADBPM4261D
Description of nature of transactions with related party	Professional fees paid to non-executive director	Professional fees paid to non-executive director	Professional fees paid to non-executive director, Reimb of exp. And ESOP Exps.	Professional fees paid to non-executive director, Reimb of exp. And ESOP Exps.
Related party transactions [Abstract]				
Services received related party transactions	3.22	2.28	3.6	2.85
Other related party transactions expense			0.36	0.33
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			0.08	0.3

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]	KS		NB	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mrs. Kavita Singh	Mrs. Kavita Singh	Mr. Nirmal Bhatia	Mr. Nirmal Bhatia
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AOCPS4826E	AOCPS4826E	AAXPB5873D	AAXPB5873D
Description of nature of transactions with related party	Professional fees paid to non-executive director	Professional fees paid to non-executive director	Salary to CFO and Company Secretary, Reimb of exp. And ESOP Exps. And issue of shares (ESOP)	Salary to CFO and Company Secretary, Reimb of exp. And ESOP Exps. And issue of shares (ESOP)
Related party transactions [Abstract]				
Services received related party transactions	1.5	1.13	13.49	14.19
Other related party transactions expense			0.72	18.19
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions		0.11	0.91	0.76

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]			
Related party [Axis]	ND		RB	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Nitin Deshmukh	Mr. Nitin Deshmukh	Mr. Rakesh Bhartia	Mr. Rakesh Bhartia
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAGPD1399F	AAGPD1399F	ADGPB7715C	ADGPB7715C
Description of nature of transactions with related party	Professional fees paid to non-executive director	Professional fees paid to non-executive director	Professional fees paid to non-executive director	Professional fees paid to non-executive director
Related party transactions [Abstract]				
Services received related party transactions	2.1	1.13	2.3	1.46
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0.07	0.14	0.14	0.19

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]		Other related parties [Member]	
Related party [Axis]	SNV		Adita	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	S.N. Vinaya Babu	S.N. Vinaya Babu	Adita Bio Sys Private Limited	Adita Bio Sys Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AEJPV9478A	AEJPV9478A		
CIN of related party			U85100KA2015PTC079003	U85100KA2015PTC079003
Description of nature of transactions with related party	Interest on loan , repayment of loan, Employee benefit, payment of rent, Acquisition of additional stake in Associate Company and Salary (including perquisites), reimb. of expenditure	Interest on loan , repayment of loan, Employee benefit, payment of rent, Acquisition of additional stake in Associate Company and Salary (including perquisites), reimb. of expenditure	Purchase of consumables	Purchase of consumables
Description of nature of related party relationship			Entity over which key managerial personnel or their relatives are able to exercise significant influence	Entity over which key managerial personnel or their relatives are able to exercise significant influence
Related party transactions [Abstract]				
Purchases of goods related party transactions			24.28	17.02
Services received related party transactions	25.93	18.98		
Leases as lessee related party transactions	10.19	2.09		
Other related party transactions expense	0.27	0.87		
Other related party transactions contribution made	357.84			
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	10.29	1.55	1.82	1.31

Disclosure of transactions between related parties [Table] ..(8)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	Medvice		NMS	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Medvice Private Limited	Medvice Private Limited	Mr. Nagaraja M S	Mr. Nagaraja M S
Country of incorporation or residence of related party	India	India	INDIA	INDIA
Permanent account number of related party	AALCM1831H		ACGPN9944G	ACGPN9944G
CIN of related party	U33100KA2017PTC104441	U33100KA2017PTC104441		
Description of nature of transactions with related party	Security Deposit Received	Security Deposit Received	Remuneration (including perquisites)	Remuneration (including perquisites)
Related party transactions [Abstract]				
Services received related party transactions	0		0	0.16
Leases as lessor related party transactions		0		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions		0.02		

Disclosure of transactions between related parties [Table] ..(9)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	PFDTL		SHN	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Peenya Food & Drug Testing Lab Private Limited	Peenya Food & Drug Testing Lab Private Limited	Mrs. Soumya H N	Mrs. Soumya H N
Country of incorporation or residence of related party	India	India	INDIA	INDIA
Permanent account number of related party	AAJCP3155H		CFYPS4498M	CFYPS4498M
CIN of related party	U74999KA2017PTC104769	U74999KA2017PTC104769		
Description of nature of transactions with related party	Security Deposit Received	Security Deposit Received	Remuneration (including perquisites) and rent paid	Remuneration (including perquisites) and rent paid
Related party transactions [Abstract]				
Services received related party transactions	0			0.22
Leases as lessor related party transactions		0		
Leases as lessee related party transactions			9.26	6
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions		0.02	4.84	4

Disclosure of transactions between related parties [Table] ..(10)

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

Categories of related parties [Axis]	Other related parties [Member]	
Related party [Axis]	Tumkur	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	Tumkur Trade Center Private Limited	Tumkur Trade Center Private Limited
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	U45403KA2018PTC113380	U45403KA2018PTC113380
Description of nature of transactions with related party	Rent paid	Rent paid
Description of nature of related party relationship	Entity over which key managerial personnel or their relatives are able to exercise significant influence	Entity over which key managerial personnel or their relatives are able to exercise significant influence
Related party transactions [Abstract]		
Leases as lessee related party transactions	18.18	11.7
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	19.16	1.58
Amounts receivable related party transactions		17.5

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]	Textual information (285) [See below]	Textual information (286) [See below]
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

Textual information (285)

Disclosure of transactions between related parties [Text Block]

31	Related party transactions				
	As per the Indian Accounting Standard on "Related Party Disclosures" (Ind AS 24), the related parties of the company are as follows:				
	Name of related parties and their relationship				
	Holding Company				
	Basil Private Limited				
	Subsidiary Company				
	Bioneeds India Private Limited (W.e.f. July 16, 2021)				
	Activin Chemicals and Pharmaceuticals Private Limited (W.e.f. July 16, 2021 upto July 20, 2021)				
	Amthera Life Sciences Private Limited (W.e.f. July 16, 2021) (Wholly owned subsidiary w.e.f. December 15, 2021)				
	Associate				
	Bioneeds India Private Limited (w.e.f. March 19, 2021 upto July 15, 2021)				
	Joint venture				

	Ingenuity Biosciences Private Limited (W.e.f. March 29, 2021)				
	Entity with significant influence on the Group				
	Bondway Investment Inc.				
	Key managerial personnel of the Parent Company				
	Mr. Nitin Deshmukh (Independent Director) (W.e.f. July 01, 2021)				
	Mr. Rakesh Bhartia (Independent Director) (W.e.f. July 01, 2021)				
	Mrs. Kavita Singh (Independent Director) (W.e.f. July 01, 2021)				
	Mrs. Jeanne Hecht (Independent Director) (W.e.f. July 01, 2021)				
	Mr. Jagannath Samavedam (Nominee Director - w.e.f. January 28, 2022) (Nominee Director - w.e.f. June 22, 2021 upto July 16, 2021)				
	Mr. Apurva Shah (Director)				
	Mr. Binoy Gardi (Director) (Till June 26, 2021)				
	Mr. Ajay Tandon (Managing Director)				
	Mr. Vivek Chhachhi (Nominee Director)				

	Mr. Manu Sahni (Nominee Director)				
	Ms. Aparajita Jethy Ahuja (Nominee Director)				
	Mr. Kiran Marthak (Director)				
	Mr. S. N. Vinaya Babu (Director) (W.e.f. July 16, 2021)				
	Mr. Nirmal Bhatia (Company Secretary) (Chief Financial Officer - w.e.f. June 22, 2021)				
	Relatives of key managerial personnel				
	Mr. Nagaraja M S				
	Mrs. Soumya H N				
	Entity over which key managerial personnel or their relatives are able to exercise significant influence				
	Tumkur Trade Center Private Limited				
	Adita Biosys Private Limited				
	Medvice Private Limited				
	Peenya Food and Drug Testing Lab Private Limited				
a.	Nature of transactions with related parties	Year ended March 31, 2023	Year ended March 31, 2022		
	Holding Company				
	Basil Private				

	Limited				
	Reimbursement receivable from selling shareholder		0.68	9.98	
	Entity with significant influence on the Group				
	Bondway Investment Inc.				
	Dividend paid on CCCPS class 'A' shares		-	76.04	
	Reimbursement receivable from selling shareholder		1.24	18.27	
	Joint venture in which the Parent Company is a venturer				
	Ingenuity Biosciences Private Limited				
	Reimbursement of expenses incurred			0.01	1.80
	Reimbursement for employee stock options granted		0.02	0.05	
	Rent income			0.70	0.67
	Sale of service			2.40	2.63
	Purchase of service			4.02	-
	Sale of property, plant and equipment			-	4.52
	Loan given			12.00	23.00
	Repayment of loan given			-	1.00
	Interest income on loan given			-	0.38
	Interest income on delayed				

	payment towards MSME dues		0.02	1.62	
	Loan written off			34.00	-
	Associate (W.e.f. March 19, 2021 upto July 15, 2021)				
	Bioneeds India Private Limited				
	Interest Income on unsecured loan given till July 15, 2021		-	10.16	
	Repayment of loan given			-	233.30
	Entity over which key managerial personnel or their relatives are able to exercise significant influence				
	Adita Biosys Private Limited				
	Purchase of consumables			24.28	17.02
	Tumkur Trade Center Private Limited				
	Rent paid			18.18	11.70
	Key managerial Personnel				
	Remuneration (including perquisites)				
	Mr. Ajay Tandon			15.00	15.00
	Loan repaid				
	Mr. S.N. Vinaya Babu			-	32.89
	Rent Paid				
	Mr. S.N. Vinaya Babu			10.19	2.09
	Security deposit				

	given (rent)				
	Mr. S.N. Vinaya Babu			7.84	-
	Acquisition of additional stake in Subsidiary Company (Associate Company till July 15, 2021)				
	Mr. S.N. Vinaya Babu			350.00	509.81
	Professional fees paid to non-executive director				
	Mr. Kiran Marthak			3.60	2.85
	Mr. Nitin Deshmukh			2.10	1.13
	Mr. Rakesh Bhartia			2.30	1.46
	Nature of transactions with related parties	Year ended March 31, 2023	Year ended March 31, 2022		
	Mrs. Kavita Singh			1.50	1.13
	Mrs. Jeanne Hecht			3.22	2.28
	Salary (including perquisites)				
	Mr. Nirmal Bhatia			13.49	14.19
	Mr. S.N. Vinaya Babu			25.93	18.98
	Rent - Expense				
	Mr. Apurva Shah			0.60	0.50
	Reimbursement of expenses				
	Mr. Ajay Tandon			0.34	0.09
	Mr. Kiran Marthak			0.12	0.11
	Mr. Nirmal Bhatia			0.24	0.24
	Mr. S.N. Vinaya Babu			0.27	0.87
	ESOP Expenses				

	Mr. Ajay Tandon			2.79	5.91
	Mr. Kiran Marthak			0.24	0.22
	Mr. Nirmal Bhatia			0.48	0.45
	Issue of shares on exercise of ESOP				
	Mr. Nirmal Bhatia			-	17.50
	Relatives of key managerial personnel				
	Remuneration (including perquisites)				
	Mr. Nagaraja M S			-	0.16
	Mrs. Soumya H N			-	0.22
	Rent Paid				
	Mrs. Soumya H N			9.26	6.00
b.	Outstanding balances at the end of the year	As at March 31, 2023	As at March 31, 2022		
	Holding company				
	Basil Private Limited				
	Reimbursement receivable from selling shareholder		10.66	9.98	
	Entity with significant influence on the Group				
	Bondway Investment Inc.				
	Reimbursement receivable from selling shareholder		19.51	18.27	

	Joint venture in which the Parent Company is a venturer				
	Ingenuity Biosciences Private Limited				
	(Trade payable) / Reimbursement receivable		(1.75)	0.12	
	Loan given (including interest accrued)		-	15.11	
	Key managerial personnel				
	Remuneration payable (including perquisites)				
	Mr. Ajay Tandon	1.04	1.09		
	Professional fees payable to non-executive director				
	Mr. Kiran Marthak			-	0.27
	Mr. Nitin Deshmukh			0.07	0.14
	Mr. Rakesh Bhartia			0.14	0.19
	Mrs. Kavita Singh			-	0.11
	Salary payable (including perquisites)				
	Mr. Nirmal Bhatia			0.91	0.76
	Mr. S.N. Vinaya Babu			1.32	1.27
	Security deposit given (rent)				
	Mr. S.N. Vinaya Babu			7.84	-
	Reimbursement of expenses payable / (receivable)				
	Mr. Ajay Tandon			(0.02)	(0.10)

	Mr. Kiran Marthak			0.08	0.03
	Trade payables (rent payable)				
	Mr. S.N. Vinaya Babu			1.13	0.28
	Outstanding balances at the end of the year	As at March 31, 2023	As at March 31, 2022		
	Relatives of key managerial personnel				
	Trade payables (rent payable)				
	Mr. Nagaraja M S			-	*
	Mrs. Soumya H N			0.84	0.81
	Security deposit (rent)				
	Mrs. Soumya H N			4.00	4.00
	Entity over which key managerial personnel or their relatives are able to exercise significant influence				
	Security deposit received (rent)				
	Medvice Pvt. Ltd.			-	0.02
	Peenya Food and Drug Testing Lab Private Limited		-	0.02	
	Security deposit (rent)				
	Tumkur Trade Center Private Limited			17.50	17.50
	Rent payable				
	Tumkur Trade Center Private Limited			1.66	1.58
	Trade payables				
	Adita Biosys				

	Private Limited			1.82	1.31
	* Figure nullified in conversion of Rupees in million.				
	The following are the details of the transactions eliminated during year ended March 31, 2023 and March 31, 2022:				
	Nature of transactions with related parties	Year ended March 31, 2023	Year ended March 31, 2022		
	Bioneeds India Private Limited				
	Investment in equity shares			100.00	-
	Investment in Optionally Convertible Redeemable Preference Shares (OCRPS)	-	233.30		
	Sale of consumables			0.28	-
	MSME interest income			0.02	-
	Loan written off			8.34	-
	Amthera Life Sciences Private Limited				
	Security deposits writen off			0.02	-
	Investment in equity shares			-	0.02
	Loan written back			8.34	-
	Loan given by Bioneeds India Private Limited		0.20	0.28	
	The following are the details				

			of the balances eliminated during the year

	ended March 31, 2023 and March 31, 2022:				
	Outstanding balances at the end of the year	As at March 31, 2023	As at March 31, 2022		
	Bioneeds India Private Limited				
	Investment in equity shares			2,131.50	1,647.82
	Investment in Optionally Convertible Redeemable Preference Shares (OCRPS)	233.30	233.30		
	Amthera Life Sciences Private Limited				
	Loan given by Bioneeds India Private Limited		-	8.14	
	Security deposit received			-	0.02
	Terms and conditions of transactions with related parties				
	(1) The group's transactions with related parties are at arm's length. Management believes that the Parent Company's domestic and international transactions with related parties post March 31, 2022 continue to be at arm's length and that the transfer pricing legislation will not have any impact on the financial statements particularly on the amount of the tax expense for the year and the amount of				

	the provision for taxation at the year end.				
	(2) The future liability for gratuity and compensated absence is provided on aggregated basis for all the employees of the group taken as a whole, the amount pertaining to key managerial personnel is not ascertainable separately and therefore not included above.				
	(3) Loan to Joint venture in which the company is a venturer The loan granted to Ingenuity Biosciences Private Limited is intended to fund its working capital requirements. The loan is unsecured and is repayable within 2 years from the date of agreement. However, the loan may be repaid at any time by the borrower. Loan carries interest rate of 6.00% compounded annually. The loan has been utilized for the purpose for which it was granted.				
	Non-cash transaction with key managerial personnel:				
	During the year ended March 31, 2022, the Holding Company had acquired additional 25.00% of total share capital of				

	Bioneeds equivalent to 1,785,721 equity shares from Mr. S. N. Vinaya Babu (Director of the Holding Company) for which the consideration has been paid by allotment of 2,839,864 own equity shares of the Holding Company.				
	Commitment with related party				
	The Group has not provided any commitment to related party as at March 31, 2023 (March 31, 2022: Nil).				

Textual information (286)

Disclosure of transactions between related parties [Text Block]

	(All amounts in Indian rupees million, unless otherwise stated)				
31	Related party transactions				
	As per the Indian Accounting Standard on "Related Party Disclosures" (Ind AS 24), the related parties of the company are as follows:				
	Name of related parties and their relationship				
	Holding Company				
	Basil Private Limited				
	Subsidiary Company				
	Bioneeds India Private Limited (W.e.f. July 16, 2021)				
	Activin Chemicals and Pharmaceuticals Private Limited (W.e.f. July 16, 2021 upto July 20, 2021)				
	Amthera Life Sciences Private Limited (W.e.f. July 16, 2021)				
	Associate				
	Bioneeds India Private Limited (W.e.f. March 19, 2021 upto July 15, 2021)				
	Joint venture				
	Ingenuity Biosciences Private Limited (W.e.f. March 29, 2021)				
	Entity with significant influence on the Group				
	Basil Private Limited (W.e.f. November 29, 2021)				
	Bondway Investment Inc.				
	Key managerial personnel of the Parent Company				

	Mr. Nitin Deshmukh (Independent Director) (W.e.f. July 01, 2021)				
	Mr. Rakesh Bhartia (Independent Director) (W.e.f. July 01, 2021)				
	Mrs. Kavita Singh (Independent Director) (W.e.f. July 01, 2021)				
	Mrs. Jeanne Hecht (Independent Director) (W.e.f. July 01, 2021)				
	Mr. Jagannath Samavedam (Nominee Director - w.e.f. January 28, 2022) (Nominee Director - w.e.f. June 22, 2021 upto July 16, 2021)				
	Mr. Apurva Shah (Director)				
	Mr. Binoy Gardi (Director) (Till June 26, 2021)				
	Mr. Ajay Tandon (Managing Director - w.e.f. May 25, 2020) (Executive Director - w.e.f. May 15, 2019 upto May 25, 2020)				
	Mr. Vivek Chhachhi (Nominee Director) (W.e.f. November 21, 2018)				
	Mr. Manu Sahni (Nominee Director) (W.e.f. September 28, 2020)				
	Ms. Aparajita Jethy Ahuja (Nominee Director) (W.e.f. November 29, 2018)				
	Mr. Vinayak Shenvi (Alternate Director) (W.e.f. November 21, 2018 upto October 26, 2020)				
	Mr. Saurabh Mehta (Nominee Director) (W.e.f. November 21, 2018 upto May 11, 2020)				
	Mr. Chirag Sachdev (Alternate Director) (W.e.f. May 25, 2020 Up to Oct 26, 2020)				
	Mr. Kiran Marthak (Director) (W.e.f. August 17, 2020)				
	Mr. S. N. Vinaya Babu (Director) (W.e.f. July 16, 2021)				
	Mr. Nirmal Bhatia (Company Secretary) (Chief Financial Officer - w.e.f. June 22, 2021)				

	Relatives of key managerial personnel				
	Ms. Sujata Gardi				
	Mr. Nagaraja M S				
	Mrs. Soumya H N				
	Entity over which key managerial personnel or their relatives are able to exercise significant influence				
	Tumkur Trade Center Private Limited				
	Adita Biosys Private Limited				
	Medvice Private Limited				
	Peenya Food and Drug Testing Lab Private Limited				
	Synersoft Technologies Private Limited				
a.	Nature of transactions with related parties	Year ended March 31, 2022	Year ended March 31, 2021		
	Holding Company				
	Basil Private Limited				
	Reimbursement receivable from selling shareholder		9.98	-	
	Entity with significant influence on the Group				
	Bondway Investment Inc.				
	Dividend paid on CCCPS class 'A' shares		76.04		
	Reimbursement receivable from selling shareholder		18.27	-	
	Joint venture in which the Parent Company is a venturer				
	Ingenuity Biosciences Private Limited				
	Investment in equity shares			-	3.50
	Reimbursement of expenses incurred			1.80	6.81
	Reimbursement for employee stock options granted		0.05	-	

	Rent income			0.67	0.08
	Sale of service			2.63	-
	Sale of property, plant and equipment			4.52	-
	Loan given			23.00	-
	Repayment of loan given			1.00	-
	Interest income on loan given			0.38	-
	Interest income on delayed payment towards MSME dues		1.62	-	
	Associate (W.e.f. March 19, 2021 upto July 15, 2021)				
	Bioneeds India Private Limited				
	Investment in equity shares			-	366.71
	Interest Income on unsecured loan given till July 15, 2021		10.16	1.25	
	Loan given			-	233.30
	Repayment of loan given			233.30	-
	Entity over which key managerial personnel or their relatives are able to exercise significant influence				
	Synersoft Technologies Private Limited				
	Availment of services for development of software		-	0.14	
	Adita Biosys Private Limited				
	Purchase of consumables			17.02	-
	Tumkur Trade Center Private Limited				
	Rent paid			11.70	-
	Key managerial Personnel				
	Remuneration (including perquisites)				

	Mr. Apurva Shah			-	3.06
	Mr. Binoy Gardi			-	3.06
	Mr. Ajay Tandon			15.00	15.00
	Interest income on loan				
	Mr. S.N. Vinaya Babu			1.72	-
	Loan repaid				
	Mr. S.N. Vinaya Babu			32.89	-
	Employee benefit expense (Related to interest free loan)				
	Mr. S.N. Vinaya Babu			1.93	-
	Rent Paid				
	Mr. S.N. Vinaya Babu			2.09	-
	Acquisition of additional stake in Associate Company (Subsidiary Company w.e.f. July 16, 2021)				
	Mr. S.N. Vinaya Babu			509.81	-
	Professional fees paid to non-executive director				
	Mr. Kiran Marthak			2.85	1.31
	Mr. Nitin Deshmukh			1.13	-
	Mr. Rakesh Bhartia			1.46	-
	Nature of transactions with related parties	Year ended March 31, 2022	Year ended March 31, 2021		
	Mrs. Kavita Singh			1.13	-
	Mrs. Jeanne Hecht			2.28	-
	Salary (including perquisites)				
	Mr. Nirmal Bhatia			14.19	11.87
	Mr. S.N. Vinaya Babu			18.98	-
	Rent - Expense				
	Mr. Apurva Shah			0.50	0.55

	Reimbursement of expenses				
	Mr. Ajay Tandon			0.09	-
	Mr. Kiran Marthak			0.11	0.01
	Mr. Nirmal Bhatia			0.24	0.24
	Mr. S.N. Vinaya Babu			0.87	-
	ESOP Expenses				
	Mr. Ajay Tandon			5.91	-
	Mr. Kiran Marthak			0.22	-
	Mr. Nirmal Bhatia			0.45	-
	Issue of shares on exercise of ESOP				
	Mr. Nirmal Bhatia			17.50	-
	Relatives of key managerial personnel				
	Remuneration (including perquisites)				
	Mr. Nagaraja M S			0.16	-
	Mrs. Soumya H N			0.22	-
	Rent Paid				
	Mrs. Soumya H N			6.00	-
b.	Outstanding balances at the end of the year	As at March 31, 2022	As at March 31, 2021		
	Holding company				
	Basil Private Limited				
	Reimbursement receivable from selling shareholder		9.98	-	
	Entity with significant influence on the Group				
	Bondway Investment Inc.				
	Reimbursement receivable from selling shareholder		18.27	-	

	Joint venture in which the Parent Company is a venturer				
	Ingenuity Biosciences Private Limited				
	Reimbursement receivable			0.12	7.61
	Loan given (including interest accrued)		15.11	-	
	Associate (W.e.f. March 19, 2021 to July 15, 2021)				
	Bioneeds India Private Limited				
	Loan given (including interest accrued)		-	234.55	
	Key managerial personnel				
	Remuneration payable (including perquisites)				
	Mr. Apurva Shah			-	2.32
	Mr. Binoy Gardi			-	8.21
	Mr. Ajay Tandon	1.09	1.08		
	Professional fees payable to non-executive director				
	Mr. Kiran Marthak			0.27	0.16
	Mr. Nitin Deshmukh			0.14	-
	Mr. Rakesh Bhartia			0.19	-
	Mrs. Kavita Singh			0.11	-
	Salary payable (including perquisites)				
	Mr. Nirmal Bhatia			0.76	0.79
	Mr. S.N. Vinaya Babu			1.27	-
	Reimbursement of expenses payable / (receivable)				
	Mr. Ajay Tandon			(0.10)	-

	Mr. Kiran Marthak			0.03	-
	Trade payables (rent payable)				
	Mr. S.N. Vinaya Babu			0.28	-
	Outstanding balances at the end of the year	As at March 31, 2022	As at March 31, 2021		
	Relatives of key managerial personnel				
	Salary payable				
	Ms. Sujata Gardi			-	5.51
	Trade payables (rent payable)				
	Mr. Nagaraja M S			*	-
	Mrs. Soumya H N			0.81	-
	Security deposit (rent)				
	Mrs. Soumya H N			4.00	-
	Entity over which key managerial personnel or their relatives are able to exercise significant influence				
	Security deposit received (rent)				
	Medvice Pvt. Ltd.			0.02	-
	Peenya Food and Drug Testing Lab Private Limited		0.02	-	
	Security deposit (rent)				
	Tumkur Trade Center Private Limited			17.50	-
	Rent payable				
	Tumkur Trade Center Private Limited			1.58	-
	Trade payables				
	Adita Biosys Private Limited			1.31	-
	* Figure nullified in conversion of Rupees in million.				

	The following are the details of the transactions eliminated during year ended March 31, 2022 and March 31, 2021:				
	Nature of transactions with related parties	Year ended March 31, 2022	Year ended March 31, 2021		
	Bioneeds India Private Limited				
	Investment in equity shares			1,281.11	-
	Investment in Optionally Convertible Redeemable Preference Shares (OCRPS)	233.30	-		
	Amthera Life Sciences Private Limited				
	Investment in equity shares			0.02	-
	Loan given by Bioneeds India Private Limited		0.28	-	
	The following are the details of the balances eliminated during the year ended March 31, 2022 and March 31, 2021:				
	Outstanding balances at the end of the year	As at March 31, 2022	As at March 31, 2021		
	Bioneeds India Private Limited				
	Investment in equity shares			1,647.82	-
	Investment in Optionally Convertible Redeemable Preference Shares (OCRPS)	233.30	-		
	Amthera Life Sciences Private Limited				
	Loan given by Bioneeds India Private Limited		8.14	-	
	Investment in equity shares			0.10	-
	Security deposit received			0.02	-
	Terms and conditions of transactions with related parties				
	(1) The group’s transactions with related parties are at arm’s length. Management				

believes that the Parent Company's domestic and international transactions with related parties post March 31, 2021 continue to be at arm's length and that the transfer pricing legislation will not have any impact on the financial statements particularly on the amount of the tax expense for the year

	and the amount of the provision for taxation at the year end.				
	(2) The future liability for gratuity and compensated absence is provided on aggregated basis for all the employees of the group taken as a whole, the amount pertaining to key managerial personnel is not ascertainable separately and therefore not included above.				
	(3) Loan to associate (W.e.f. March 19, 2021 to July 15, 2021) The loan granted to Bioneeds India Private Limited is intended to fund the repayment of its CVCFL liability. The loan is unsecured and is repayable on or before final maturity date which shall not be later than 3 months from the date of disbursement or such other date as mutually agreed among the parties to loan. Loan carries interest rate of 15.00% compounded annually. The loan has been utilized for the purpose for which it was granted. The said loan has been received on July 15, 2021.				
	(4) Loan to Joint venture in which the company is a venturer The loan granted to Ingenuity Biosciences Private Limited is intended to fund its working capital requirements. The loan is unsecured and is repayable within 2 years from the date of agreement. However, the loan may be repaid at any time by the borrower. Loan carries interest rate of 6.00% compounded annually. The loan has been utilized for the purpose for which it was granted.				
	Non-cash transaction with key managerial personnel:				
	During the year, the Holding Company has acquired additional 25.00% of total share capital of Bioneeds equivalent to 1,785,721 equity shares from Mr. S. N. Vinaya Babu (Director of the Holding Company) for which the consideration has been paid by allotment of 2,839,864 own equity shares of the Holding Company.				

	Commitment with related party				
	The Group has not provided any commitment to related party as at March 31, 2022 (March 31, 2021: Nil).				

Note on change in holding structure:

M/s. Basil Private Limited was a holding Company before 29th November, 2021. After that, the shareholding was decreased from 52.42% to 42.07% (as on the date of 31st March, 2022). Accordingly, M/s. Basil Private Limited is considered as the entity with significant influence.

[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 income tax [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Income Tax matter, Customs matter, Service Tax Matter and Claim by a party arising out of a commercial contract	Income Tax matter, Customs matter, Service Tax Matter and Claim by a party arising out of a commercial contract	Income Tax matter	Income Tax matter
Explanation of estimated financial effect of contingent liabilities	Details as mentioned under individual class.	Details as mentioned under individual class.	Textual information (287) [See below]	Textual information (288) [See below]
Estimated financial effect of contingent liabilities	1,370.77	1,352.87	109.47	109.68

Disclosure of contingent liabilities [Table] ..(2)

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

Classes of contingent liabilities [Axis]	Contingent liability on disputed custom demands [Member]		Contingent liability on disputed service tax demands [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Customs Matter	Customs Matter	Service Tax Matter	Service Tax Matter
Explanation of estimated financial effect of contingent liabilities	Textual information (289) [See below]	Textual information (290) [See below]	Textual information (291) [See below]	Textual information (292) [See below]
Estimated financial effect of contingent liabilities	4.75	4.75	237.71	219.6

Disclosure of contingent liabilities [Table] ..(3)

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

Classes of contingent liabilities [Axis]	Contingent liability on disputed liabilities pending before court [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Claim by a party arising out of a commercial contract	Claim by a party arising out of a commercial contract
Explanation of estimated financial effect of contingent liabilities	Textual information (293) [See below]	Textual information (294) [See below]
Estimated financial effect of contingent liabilities	1,018.84	1,018.84

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]	Textual information (295) [See below]	Textual information (296) [See below]
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	Income Tax matter, Customs matter, Service Tax Matter and Claim by a party arising out of a commercial contract	Income Tax matter, Customs matter, Service Tax Matter and Claim by a party arising out of a commercial contract

Textual information (287)

Explanation of estimated financial effect of contingent liabilities

Income tax demand comprise demand from the Indian tax authorities for payment of additional tax of Rs 109.47 million (March 31, 2022: Rs. 109.68 million) upon completion of their tax review for the assessment year 2007-08 to 2019-20. The tax demands are mainly on account of disallowances relating to transfer pricing matters, expenditure to earn exempt income, depreciation on software, interest charged on loan advanced, capital expenditure charged to revenue, etc. claimed by the Holding Company under the Income tax Act. The matter is pending before various authorities. The said demand amounts have been already adjusted against refund of various years by Income Tax department and hence net demand is Nil in respect of such period.

Textual information (288)

Explanation of estimated financial effect of contingent liabilities

* Income tax demand comprise demand from the Indian tax authorities for payment of additional tax of Rs 109.68 million (March 31, 2021: Rs. 109.68 million) upon completion of their tax review for the assessment year 2007-08 to 2019-20. The tax demands are mainly on account of disallowances relating to transfer pricing matters, expenditure to earn exempt income, depreciation on software, interest charged on loan advanced, capital expenditure charged to revenue, etc. claimed by the Holding Company under the Income tax Act. The matter is pending before various authorities. The said demand amounts have been already adjusted against refund of various years by Income Tax department and hence net demand is Nil in respect of such period.

Textual information (289)

Explanation of estimated financial effect of contingent liabilities

Custom duty demand comprise demand from CBEC for payment of additional tax of Rs 4.75 million (March 31, 2022: Rs. 4.75 million), upon completion of their tax review for the financial year 2011-12 to 2016-17. The demand is on account denial of custom duty exemption benefit claimed under the Notification 12/2012 dated March 17, 2012. The matter is pending before various authorities.

Textual information (290)

Explanation of estimated financial effect of contingent liabilities

Custom duty demand comprise demand from CBEC for payment of additional tax of Rs 4.75 million (March 31, 2021: Rs. 4.75 million), upon completion of their tax review for the financial year 2011-12 to 2016-17. The demand is on account denial of custom duty exemption benefit claimed under the Notification 12/2012 dated March 17, 2012. The matter is pending before various authorities.

Textual information (291)

Explanation of estimated financial effect of contingent liabilities

Service tax and Goods and Service Tax demands comprise demand from the Service tax authorities for payment of additional tax of Rs. 237.71 million (March 31, 2022: Rs. 219.60 million), upon completion of their tax review for the financial year 2008-09 to 2017-18. The tax demands are on account denial of export of service under Rule 4 of place of provision of Services Rules, 2012, reversal of CENVAT credit under Rule 6(3) and 6(5), disallowance of input tax credit, etc. The matter is pending before various authorities. Above amount excludes Rs. 145.87 million (March 31, 2022: Rs. 145.87 million) for the period April 2016 to June 2017 in respect of matters where the Holding Company has received favourable orders from the first appellate authorities and has received refund. However, the department is pursuing appeal with higher appellate authority. The actual outflow would depend on the final outcome of the matter.

Textual information (292)

Explanation of estimated financial effect of contingent liabilities

Service tax and Goods and Service Tax demands comprise demand from the Service tax authorities for payment of additional tax of Rs 219.60 million (March 31, 2021: Rs. 160.43 million), upon completion of their tax review for the financial year 2008-09 to 2017-18. The tax demands are on account denial of export of service under Rule 4 of place of provision of Services Rules, 2012, reversal of CENVAT credit under Rule 6(3) and 6(5), disallowance of input tax credit, etc. The matter is pending before various authorities. Above amount excludes Rs. 145.87 million (March 31, 2021: Rs. 145.87 million) for the period April 2016 to June 2017 in respect of matters where the Holding Company has received favourable orders from the first appellate authorities and has received refund. However, the department is pursuing appeal with higher appellate authority. The actual outflow would depend on the final outcome of the matter.

Textual information (293)

Explanation of estimated financial effect of contingent liabilities

Claim by a party arising out of a commercial contract: Rs. 1,018.84 million (March 31, 2022: Rs. 1,018.84 million). The Holding Company has not acknowledged this claim. As advised by the external legal counsel, the claim is not legally tenable. Moreover, the Holding Company is adequately insured and the matter is intimated to insurance company as well. The Holding Company has filed detailed response to the claim lodged. The matter is pending at commercial court, Ahmedabad. In view of these, the Holding Company does not foresee any losses on this count and accordingly no provision is made in books of accounts.

Textual information (294)

Explanation of estimated financial effect of contingent liabilities

Claim by a party arising out of a commercial contract: Rs. 1,018.84 million (March 31, 2021: Rs. 1,018.84 million). The Holding Company has not acknowledged this claim. As advised by the external legal counsel, the claim is not legally tenable. Moreover, the Holding Company is adequately insured and the matter is intimated to insurance company as well. The Holding Company has filed detailed response to the claim lodged. The matter is pending at commercial court, Ahmedabad. In view of these, the Holding Company does not foresee any losses on this count and accordingly no provision is made in books of accounts.

Textual information (295)

Disclosure of contingent liabilities [Text Block]

32	Contingent liabilities not provided for				
	Particulars	As at March 31, 2023	As at March 31, 2022		
	Claims against the company not acknowledged as debts:				
	(i) Income tax *			109.47	109.68
	(ii) Service tax and Goods and Services Tax **		237.71	219.60	
	(iii) Customs #			4.75	4.75
	* Income tax demand comprise demand from the Indian tax authorities for payment of additional tax of Rs 109.47 million (March 31, 2022: Rs. 109.68 million) upon completion of their tax review for the assessment year 2007-08 to 2019-20. The tax demands are mainly on account of disallowances relating to transfer pricing matters, expenditure to earn exempt income, depreciation on software, interest charged on loan advanced, capital expenditure charged to revenue, etc. claimed by the Holding Company under the Income tax Act. The matter is pending before various authorities. The said demand amounts have been already adjusted against refund of various years by Income Tax department and hence net demand is Nil in respect of such period.				
	** Service tax and Goods and Service Tax demands comprise demand from the Service tax authorities for payment of additional tax of Rs. 237.71 million (March 31, 2022: Rs. 219.60 million), upon completion of their tax review for the financial year 2008-09 to 2017-18. The tax demands are on account denial of export of service under Rule 4 of place of provision of Services Rules, 2012, reversal of CENVAT credit under Rule 6(3) and 6(5), disallowance of input tax credit, etc. The matter is pending before various authorities.				
	Above amount excludes Rs. 145.87 million (March 31, 2022: Rs. 145.87 million) for the period April 2016 to				

	June 2017 in respect of matters where the Holding Company has received favourable orders from the first appellate authorities and has received refund. However, the department is pursuing appeal with higher appellate authority. The actual outflow would depend on the final outcome of the matter.				
	# Custom duty demand comprise demand from CBEC for payment of additional tax of Rs 4.75 million (March 31, 2022: Rs. 4.75 million), upon completion of their tax review for the financial year 2011-12 to 2016-17. The demand is on account denial of custom duty exemption benefit claimed under the Notification 12/2012 dated March 17, 2012. The matter is pending before various authorities.				
	The Group is contesting the demands and the management, including its tax advisors, believe that its position will likely be upheld in the appellate process. No tax expense has been accrued in the financial statements for the tax demand raised. The management believes that the ultimate outcome of this proceeding will not have a material adverse effect on the Group's financial position and results of operations.				
	Other claims not acknowledged as debt				
	Claim by a party arising out of a commercial contract: Rs. 1,018.84 million (March 31, 2022: Rs. 1,018.84 million). The Holding Company has not acknowledged this claim. As advised by the external legal counsel, the claim is not legally tenable. Moreover, the Holding Company is adequately insured and the matter is intimated to insurance company as well. The Holding Company has filed detailed response to the claim lodged. The matter is pending at commercial court, Ahmedabad. In view of these, the Holding Company does not foresee any losses on this count and accordingly no provision is made in books of accounts.				

Textual information (296)

Disclosure of contingent liabilities [Text Block]

32	Contingent liabilities not provided for				
32.1	Contingencies				
	Particulars	As at March 31, 2022	As at March 31, 2021		
	Claims against the company not acknowledged as debts:				
	(i) Income tax *			109.68	109.68
	(ii) Service tax and Goods and Services Tax **		219.60	160.43	
	(iii) Customs #			4.75	4.75
	* Income tax demand comprise demand from the Indian tax authorities for payment of additional tax of Rs 109.68 million (March 31, 2021: Rs. 109.68 million) upon completion of their tax review for the assessment year 2007-08 to 2019-20. The tax demands are mainly on account of disallowances relating to transfer pricing matters, expenditure to earn exempt income, depreciation on software, interest charged on loan advanced, capital expenditure charged to revenue, etc. claimed by the Holding Company under the Income tax Act. The matter is pending before various authorities. The said demand amounts have been already adjusted against refund of various years by Income Tax department and hence net demand is Nil in respect of such period.				
	** Service tax and Goods and Service Tax demands comprise demand from the Service tax authorities for payment of additional tax of Rs 219.60 million (March 31, 2021: Rs. 160.43 million), upon completion of their tax review for the financial year 2008-09 to 2017-18. The tax demands are on account denial of export of service under Rule 4 of place of provision of Services Rules, 2012, reversal of CENVAT credit under Rule 6(3) and 6(5), disallowance of input tax credit, etc. The matter is pending before various authorities.				
	Above amount excludes Rs. 145.87 million (March 31, 2021: Rs. 145.87 million) for the period April 2016 to June 2017 in respect of matters where the Holding Company has received favourable orders from the first appellate authorities and has received refund. However, the department is pursuing appeal with higher appellate authority. The actual outflow would depend on the final outcome of the matter.				

	# Custom duty demand comprise demand from CBEC for payment of additional tax of Rs 4.75 million (March 31, 2021: Rs. 4.75 million), upon completion of their tax review for the financial year 2011-12 to 2016-17. The demand is on account denial of custom duty exemption benefit claimed under the Notification 12/2012 dated March 17, 2012. The matter is pending before various authorities.				
	The Group is contesting the demands and the management, including its tax advisors, believe that its position will likely be upheld in the appellate process. No tax expense has been accrued in the financial statements for the tax demand raised. The management believes that the ultimate outcome of this proceeding will not have a material adverse effect on the Group's financial position and results of operations.				
	Other claims not acknowledged as debt				
	Claim by a party arising out of a commercial contract: Rs. 1,018.84 million (March 31, 2021: Rs. 1,018.84 million). The Holding Company has not acknowledged this claim. As advised by the external legal counsel, the claim is not legally tenable. Moreover, the Holding Company is adequately insured and the matter is intimated to insurance company as well. The Holding Company has filed detailed response to the claim lodged. The matter is pending at commercial court, Ahmedabad. In view of these, the Holding Company does not foresee any losses on this count and accordingly no provision is made in books of accounts.				

[610500] Notes - Events after reporting period

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

Disclosure of terms and conditions of share-based payment arrangement [Table] ..(1)

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

Types of share-based payment arrangements [Axis]	Column 1	
	01/04/2022 to 31/03/2023	**01/04/2021 to 31/03/2022**
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	Textual information (297) [See below]	Textual information (298) [See below]
Description of vesting requirements for share-based payment arrangement	Textual information (299) [See below]	Textual information (300) [See below]
Description of maximum term of options granted for share-based payment arrangement	Textual information (301) [See below]	Textual information (302) [See below]
Date of grant of share-based payment arrangement	20/05/2019	20/05/2019
Number of instruments granted in share-based payment arrangement	[pure] 0	[pure] 7,95,600

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

	01/04/2022 to 31/03/2023	**01/04/2021 to 31/03/2022**	**31/03/2021**
Disclosure of share-based payment arrangements [TextBlock]	Textual information (303) [See below]	Textual information (304) [See below]	
Whether there are any share based payment arrangement	Yes	Yes	
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]			
Disclosure of terms and conditions of share-based payment arrangement [Abstract]			
Disclosure of number and weighted average exercise prices of share options [TextBlock]			
Number of share options outstanding in share based payment arrangement [Abstract]			
Number of share options granted in share-based payment arrangement	[pure] 0	[pure] 7,95,600	
Number of share options forfeited in share-based payment arrangement	[pure] -2,01,870	[pure] -1,62,960	
Number of share options exercised in share-based payment arrangement	[pure] 0	[pure] -3,15,600	
Total changes of number of share options outstanding in share based payment arrangement	[pure] -2,01,870	[pure] 3,17,040	
Number of share options outstanding in share-based payment arrangement at end of period	[pure] 12,89,970	[pure] 14,91,840	[pure] 11,74,800
Number of share options exercisable in share-based payment arrangement	[pure] 8,65,140	[pure] 5,94,000	
Explanation of effect of share-based payments on entity's profit or loss [TextBlock]	Textual information (305) [See below]	Textual information (306) [See below]	
Expense from share-based payment transactions with employees	4.8	18.22	
Additional information about share-based payment arrangements [TextBlock]	Textual information (307) [See below]	Textual information (308) [See below]	

Textual information (297)

Description of share-based payment arrangement

According to the ESOP Scheme 2019, the employee selected by the committee from time to time will be entitled to Stock Option based on their annual performance, subject to satisfaction of the prescribed vesting conditions described in the scheme. The contractual life (comprising the vesting period and the exercise period) of options granted is 4 years

Textual information (298)

Description of share-based payment arrangement

According to the ESOP Scheme 2019, the employee selected by the committee from time to time will be entitled to Stock Option based on their annual performance, subject to satisfaction of the prescribed vesting conditions described in the scheme. The contractual life (comprising the vesting period and the exercise period) of options granted is 4 years

Textual information (299)

Description of vesting requirements for share-based payment arrangement

According to the ESOP Scheme 2019, the employee selected by the committee from time to time will be entitled to Stock Option based on their annual performance, subject to satisfaction of the prescribed vesting conditions described in the scheme. The contractual life (comprising the vesting period and the exercise period) of options granted is 4 years

Textual information (300)

Description of vesting requirements for share-based payment arrangement

According to the ESOP Scheme 2019, the employee selected by the committee from time to time will be entitled to Stock Option based on their annual performance, subject to satisfaction of the prescribed vesting conditions described in the scheme. The contractual life (comprising the vesting period and the exercise period) of options granted is 4 years

Textual information (301)

Description of maximum term of options granted for share-based payment arrangement

According to the ESOP Scheme 2019, the employee selected by the committee from time to time will be entitled to Stock Option based on their annual performance, subject to satisfaction of the prescribed vesting conditions described in the scheme. The contractual life (comprising the vesting period and the exercise period) of options granted is 4 years

Textual information (302)

Description of maximum term of options granted for share-based payment arrangement

According to the ESOP Scheme 2019, the employee selected by the committee from time to time will be entitled to Stock Option based on their annual performance, subject to satisfaction of the prescribed vesting conditions described in the scheme. The contractual life (comprising the vesting period and the exercise period) of options granted is 4 years

Textual information (303)

Disclosure of share-based payment arrangements [Text Block]

o. Share-based payments

The Company initially measures the cost of cash-settled transactions with employees using Black-Scholes model to determine the fair value of the liability incurred. 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 and dividend yield and making assumptions about them. For cash-settled share-based payment transactions, the liability needs to be remeasured at the end of each reporting period up to the date of settlement, with any changes in fair value recognised in the profit or loss. This requires a reassessment of the estimates used at the end of each reporting period. For the measurement of the fair value of equity-settled transactions with employees at the grant date, the company uses Black-Scholes model for Veeda Employees Stock Option Plan 2019 (VESP). The assumptions and models used for estimating fair value for share-based payment transactions are disclosed in note 39.

39	Employee stock option plans				
	Under ESOP 2019, the board of directors is authorized to grant options exercisable into subscription of shares of the Holding Company. Each option shall be convertible into one equity share and the aggregate number of options subscribed into shares shall not exceed 5% of the paid-up capital of the Holding Company. The options granted under ESOP 2019 will be exercisable at an exercise price of Rs. 10,644 per share for round 1 to 3 and Rs. 12,822 per share for round 4 (Rs. 177.40 for round 1 to 3 and Rs. 213.70 for round 4 after considering effect of split and bonus issue). If the options expire or become unexercisable without having been exercised in full, the unexercised options, which were subject thereto, shall become available for future grant.				
	The fair value of the share options is				

estimated at the grant date using Black-Scholes model, taking into account the terms and conditions upon which the share options were granted. However, the above performance condition is only considered in determining the

	number of instruments that will ultimately vest.				
	The contractual term of each option granted is varying from 85 months to 101 months. There are no cash settlement alternatives. The Holding Company does not have a past practice of cash settlement for these share options. The Holding Company accounts for the Veeda Employee Stock Option Plan 2019 (VESP) as an equity-settled plan.				
	The expense recognized for employee services received during the year is shown in the following table:				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Expense arising from equity-settled share-based payment transactions		4.80	18.22	
	Total expense arising from share-based payment transactions		4.80	18.22	
	There were no cancellations or modifications to the awards during the year ended March 31, 2023 and March 31, 2022.				
	Movements during the year				
	The following table illustrates the number and weighted average exercise prices (WAEP) of, and movements in, share options during the year.				

	Particulars	Year ended March 31, 2023*	Year ended March 31, 2022*		
	WAEP (Rs.) 177.40	WAEP (Rs.) 213.70	WAEP (Rs.) 177.40	WAEP (Rs.) 213.70	
	Number of ESOP	Number of ESOP	Number of ESOP	Number of ESOP	
	Outstanding at the beginning of the year	8,11,680	6,80,160	11,74,800	-
	Granted during the year	-	-	-	7,95,600
	Forfeited during the year	55,620	1,46,250	47,520	1,15,440
	Exercised during the year	-	-	3,15,600	-
	Expired during the year	-	-	-	-
	Outstanding at the end of the year	7,56,060	5,33,910	8,11,680	6,80,160
	Exercisable at the end of the year	5,99,040	2,66,100	4,23,960	1,70,040
	*Number of ESOP and WAEP are considered after the impact of Bonus and split. (Refer note 13)				
	The following tables list the inputs to the models used for the year ended March 31, 2022:				
	Particulars			WAEP (Rs.) 177.40	WAEP (Rs.) 213.70
				VESP	VESP
	Dividend yield (%)			-	-
	Expected volatility (%)			22.26	21.14
	Risk–free interest rate (%)			5.83	6.32
	Expected life of share options (years)			5.75	6.50
	Weighted average fair values at the measurement date#		30.97	38.03	
	Weighted average share price (Rs.)#			184.47	211.32
	Model used			Black-Scholes	Black-Scholes

	# Weighted average fair values at the measurement date and weighted average share price are considered after the bonus and split impact.				
	The expected volatility reflects the assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may not necessarily be the actual outcome.				

Textual information (304)

Disclosure of share-based payment arrangements [Text Block]

o. Share-based payments

The Company initially measures the cost of cash-settled transactions with employees using Black-Scholes model to determine the fair value of the liability incurred. 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 and dividend yield and making assumptions about them. For cash-settled share-based payment transactions, the liability needs to be remeasured at the end of each reporting period up to the date of settlement, with any changes in fair value recognised in the profit or loss. This requires a reassessment of the estimates used at the end of each reporting period. For the measurement of the fair value of equity-settled transactions with employees at the grant date, the company uses Black-Scholes model for Veeda Employees Stock Option Plan 2019 (VESP). The assumptions and models used for estimating fair value for share-based payment transactions are disclosed in note 39.

Textual information (305)

Explanation of effect of share-based payments on entity's profit or loss [Text Block]

The expense recognized for employee services received during the year is shown in the following table:				
Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
Expense arising from equity-settled share-based payment transactions		4.80	18.22	
Total expense arising from share-based payment transactions		4.80	18.22	

Textual information (306)

Explanation of effect of share-based payments on entity's profit or loss [Text Block]

The expense recognized for employee services received during the year is shown in the following table:				
Particulars	Year ended March 31, 2022	Year ended March 31, 2021		
Expense arising from equity-settled share-based payment transactions		18.22	5.94	
Total expense arising from share-based payment transactions		18.22	5.94	

Textual information (307)

Additional information about share-based payment arrangements [Text Block]

39	Employee stock option plans				
	Under ESOP 2019, the board of directors is authorized to grant options exercisable into subscription of shares of the Holding Company. Each option shall be convertible into one equity share and the aggregate number of options subscribed into shares shall not exceed 5% of the paid-up capital of the Holding Company. The options granted under ESOP 2019 will be exercisable at an exercise price of Rs. 10,644 per share for round 1 to 3 and Rs. 12,822 per share for round 4 (Rs. 177.40 for round 1 to 3 and Rs. 213.70 for round 4 after considering effect of split and bonus issue). If the options expire or become unexercisable without having been exercised in full, the unexercised options, which were subject thereto, shall become available for future grant.				
	The fair value of the share options is estimated at the grant date using Black-Scholes model, taking into account the terms and conditions upon which the share options were granted. However, the above performance condition is only considered in determining the number of instruments that will ultimately vest.				

	The contractual term of each option granted is varying from 85 months to 101 months. There are no cash settlement alternatives. The Holding Company does not have a past practice of cash settlement for these share options. The Holding Company accounts for the Veeda Employee Stock Option Plan 2019 (VESP) as an equity-settled plan.				
	The expense recognized for employee services received during the year is shown in the following table:				
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022		
	Expense arising from equity-settled share-based payment transactions		4.80	18.22	
	Total expense arising from share-based payment transactions		4.80	18.22	
	There were no cancellations or modifications to the awards during the year ended March 31, 2023 and March 31, 2022.				
	Movements during the year				
	The following table illustrates the number and weighted average exercise prices (WAEP) of, and movements in, share options during the year.				
	Particulars	Year ended March 31, 2023*	Year ended March 31, 2022*		

	WAEP (Rs.) 177.40	WAEP (Rs.) 213.70	WAEP (Rs.) 177.40	WAEP (Rs.) 213.70	
	Number of ESOP	Number of ESOP	Number of ESOP	Number of ESOP	
	Outstanding at the beginning of the year	8,11,680	6,80,160	11,74,800	-
	Granted during the year	-	-	-	7,95,600
	Forfeited during the year	55,620	1,46,250	47,520	1,15,440
	Exercised during the year	-	-	3,15,600	-
	Expired during the year	-	-	-	-
	Outstanding at the end of the year	7,56,060	5,33,910	8,11,680	6,80,160
	Exercisable at the end of the year	5,99,040	2,66,100	4,23,960	1,70,040
	*Number of ESOP and WAEP are considered after the impact of Bonus and split. (Refer note 13)				
	The following tables list the inputs to the models used for the year ended March 31, 2022:				
	Particulars			WAEP (Rs.) 177.40	WAEP (Rs.) 213.70
				VESP	VESP
	Dividend yield (%)			-	-
	Expected volatility (%)			22.26	21.14
	Risk–free interest rate (%)			5.83	6.32
	Expected life of share options (years)			5.75	6.50
	Weighted average fair values at the measurement date#		30.97	38.03	
	Weighted average share price (Rs.)#			184.47	211.32
	Model used			Black-Scholes	Black-Scholes
	# Weighted average fair values at the measurement date				

	and weighted average share price are considered after the bonus and split impact.				
	The expected volatility reflects the assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may not necessarily be the actual outcome.				

Textual information (308)

Additional information about share-based payment arrangements [Text Block]

	(All amounts in Indian rupees million, unless otherwise stated)				
39	Employee stock option plans				
	Under ESOP 2019, the board of directors is authorized to grant options exercisable into subscription of shares of the Holding Company. Each option shall be convertible into one equity share and the aggregate number of options subscribed into shares shall not exceed 5% of the paid-up capital of the Holding Company. The options granted under ESOP 2019 will be exercisable at an exercise price of Rs. 10,644 per share for round 1 to 3 and Rs. 12,822 per share for round 4 (Rs. 177.40 for round 1 to 3 and Rs. 213.70 for round 4 after considering effect of split and bonus issue). If the options expire or become unexercisable without having been exercised in full, the unexercised options, which were subject thereto, shall become available for future grant.				
	The fair value of the share options is estimated at the grant date using Black-Scholes model, taking into account the terms and conditions upon which the share options were granted. However, the above performance condition is only considered in determining the number of instruments that will ultimately vest.				
	The contractual term of each option granted is varying from 85 months to 101 months. There are no cash settlement alternatives. The Holding Company does not have a past practice of cash settlement for these share options. The Holding Company accounts for the Veeda Employee Stock Option Plan 2019 (VESP) as an equity-settled plan.				
	The expense recognized for employee services received during the year is shown in the following table:				

	Particulars	Year ended March 31, 2022	Year ended March 31, 2021		
	Expense arising from equity-settled share-based payment transactions		18.22	5.94	
	Total expense arising from share-based payment transactions		18.22	5.94	
	There were no cancellations or modifications to the awards during the year ended March 31, 2022 and March 31, 2021.				
	Movements during the year				
	The following table illustrates the number and weighted average exercise prices (WAEP) of, and movements in, share options during the year.				
	Particulars		Year ended March 31, 2022*	Year ended March 31, 2021	
			WAEP (Rs.) 177.40	WAEP (Rs.) 213.70	WAEP (Rs.) 10,644
			Number of ESOP	Number of ESOP	Number of ESOP
	Outstanding at the beginning of the year		11,74,800	-	13,432
	Granted during the year		-	7,95,600	6,812
	Forfeited during the year		47,520	1,15,440	664
	Exercised during the year		3,15,600	-	-
	Expired during the year		-	-	-
	Outstanding at the end of the year		8,11,680	6,80,160	19,580
	Exercisable at the end of the year		4,23,960	1,70,040	6,319
	*Number of ESOP and WAEP are considered after the impact of Bonus and split. (Refer note 13)				
	The following tables list the inputs to the models used for the year ended March 31, 2022 and March 31, 2021 respectively:				

	Particulars	Year ended March 31, 2022#	Year ended March 31, 2021		
	WAEP (Rs.) 213.70	WAEP (Rs.) 10,644			
	VESP	VESP			
	Dividend yield (%)			-	-
	Expected volatility (%)			21.14	22.26
	Risk–free interest rate (%)			6.32	5.83
	Expected life of share options (years)			6.50	5.75
	Weighted average fair values at the measurement date#		38.03	1,858.00	
	Weighted average share price (Rs.)#			211.32	11,068.00
	Model used			Black-Scholes	Black-Scholes
	# Weighted average fair values at the measurement date and weighted average share price are considered after the bonus and split impact.				
	The expected volatility reflects the assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may not necessarily be the actual outcome.				

[613000] Notes - Earnings per share

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of earnings per share [TextBlock]	Textual information (309) [See below]	Textual information (310) [See below]
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 7.58	[INR/shares] 10.26
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 7.58	[INR/shares] 10.26
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 7.57	[INR/shares] 10.24
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 7.57	[INR/shares] 10.24
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	401.15	480.71
Profit (loss), attributable to ordinary equity holders of parent entity	401.15	480.71
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	401.15	480.71
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 5,28,93,986	[shares] 4,68,62,176
Adjusted weighted average shares	[shares] 5,30,16,882	[shares] 4,69,67,140

Textual information (309)

Disclosure of earnings per share [Text Block]

29	Earnings per share					
	Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the Holding Company by the weighted average number of Equity shares outstanding during the year.					
	Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the Holding Company by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.					
	The following table reflects the income and earnings per share data					

		used in the			

	basic and diluted EPS computation:					
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022			
	Profit after tax attributable to equity shareholders for the year				401.15	480.71
	Nominal value of equity share (Amount in Rs.)				2	2
	Total number of equity shares				5,28,93,986	5,28,93,986
	Weighted average number of equity shares				5,28,93,986	4,68,62,176
	Effect of dilution:					
	Dilutive effect of stock options granted under ESOP			1,22,896	1,04,964	
	Weighted average number of shares adjusted for the effect of dilution	5,30,16,882	4,69,67,140			
	Earning per equity share (Amount in Rs.)					
	Basic earnings per share				7.58	10.26
	Diluted earnings per share				7.57	10.24
	Note:					
	Ther above earning per share as at					

	March 31, 2022 has been computed based on revised number of shares considering split and bonus issue during the year ended March 31, 2022.

Textual information (310)

Disclosure of earnings per share [Text Block]

	(All amounts in Indian rupees million, unless otherwise stated)					
29	Earnings per share					
	Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the Holding Company by the weighted average number of Equity shares outstanding during the year.					
	Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the Holding Company (after adjusting for interest on the compulsory convertible preference shares) by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on					

		conversion of all the dilutive potential Equity

	shares into Equity shares.					
	The following table reflects the income and earnings per share data used in the basic and diluted EPS computation:					
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021			
	Profit after tax for the year				480.71	62
	Less: preference dividend for the year				-	*
	Profit after tax for the year				480.71	62
	Nominal value of equity share (Amount in Rs.) (refer note i below)			2	2	
	Total number of equity shares				5,28,93,986	6,(
	Weighted average number of equity shares				4,68,62,176	5,8
	Weighted average number of equity shares after considering effect of share split and bonus (A)	4,68,62,176	3,52,78,223			
	Total number of CCCPS Class 'A'	-	93,946			
	Weighted average					

	number of CCCPS Class 'A'	-	93,946			
	Weighted average number of CCCPS Class 'A' after considering effect of share split and bonus (B)	-	56,36,760			
	Total number of shares for basic EPS after considering effect of share split and bonus (nominal value of equity share Rs. 2) (C = A + B)	4,68,62,176	4,09,14,983			
	Effect of dilution:					
	Dilutive effect of stock options granted under ESOP			1,749	474	
	Dilutive effect on weighted average number of stock options granted under ESOP after considering effect of share split and bonus	1,04,964	28,431			
	Weighted average number of shares adjusted for the effect of dilution	4,69,67,140	4,09,43,414			
	Earning per equity share (Amount in Rs.)					
	Basic earnings per share (refer					

	note ii below)				10.26	15
	Diluted earnings per share				10.24	15
	* Figure nullified in conversion of Rupees in million.					
	Notes:					
	i. The board of directors of Holding company in their meeting held on June 26, 2021 approved split of each equity share of Rs. 10 each into 5 equity shares of Rs. 2 each which was approved by members in their meeting held on June 29, 2021. Hence, nominal value of equity share is presented as Rs. 2 per equity share.					
	ii. Above earnings per share has been computed based on revised number of equity shares considering split of equity shares and issue of bonus shares.					

[610900] Notes - First time adoption

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	4,571.6	4,301.6
Equity as per Ind AS	4,571.6	4,301.6
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	422.37	505.23
Comprehensive income as per Ind AS	422.37	505.23
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	424.23	504.58
Profit (loss) for the period as per Ind AS	424.23	504.58