

E-EIGHTEEN.COM LIMITED
Consolidated Financial Statements for period 01/04/2021 to 31/03/2022

[700300] Disclosure of general information about company

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	E-EIGHTEEN.COM LIMITED	
Corporate identity number	U99999MH2000PLC274703	
Permanent account number of entity	AAACE7565M	
Address of registered office of company	First Floor, Empire Complex, 414-Senapati Bapat Marg, Lower Parel Mumbai MH 400013 IN	
Type of industry	Commercial and Industrial	
Period covered by financial statements	12	12
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	Aud1
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	DELOITTE HASKINS & SELLS LLP
Name of auditor signing report	DAMA MANOJ HIRJIBHAI
Firms registration number of audit firm	117366W/W-100018
Membership number of auditor	(A) 107723
Address of auditors	One International Center, Tower 3, 27-32 Floors Senapati Bapat Marg, Elphinstone Road (West) 400013
Permanent account number of auditor or auditor's firm	AACFD4815A
SRN of form ADT-1	G54983812
Date of signing audit report by auditors	11/04/2022
Date of signing of balance sheet by auditors	11/04/2022

Footnotes

(A) UDIN : 22107723AGVKAN4583

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

	01/04/2021 to 31/03/2022
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	(A) No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Footnotes

(A) With respect to the matters specified in clause (xxi) of Paragraph 3 and paragraph 4 of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, according to the information and explanations given to us, and based on the audit report issued by us under section 143 of the Parent Company and its subsidiary included in the consolidated financial statements of the Company, to which reporting under CARO is applicable, there are no qualifications or adverse remarks in the CARO report of the Company and its subsidiary.

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To The Members of e-Eighteen.com Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of e-Eighteen.com Limited ("the Parent") and its subsidiary, (the Parent and its subsidiary together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at 31st March, 2022, and the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Cash Flow Statement and the Consolidated Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ('Ind AS'), and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31st March, 2022, and their consolidated profit, their consolidated total comprehensive income, their consolidated cash flows and their consolidated 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 specified under section 143 (10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us 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 Parent's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's report including Annexure thereto in Annual Report for the year ended 31st March, 2022, but does not include the consolidated financial statements, standalone 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 consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.
- If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Consolidated Financial Statements

The Parent's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated cash flows and consolidated changes in equity of the Group in accordance with the Ind AS and other accounting principles generally accepted in India. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of

the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation

and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Parent, as aforesaid.

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

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibility 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 financial 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 Parent has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- 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 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 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 within the Group 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 entities included in the consolidated financial statements of which we are the independent auditors.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.

We communicate with those charged with governance of the Parent 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.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report, that:

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

b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books.

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

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

e) On the basis of the written representations received from the directors of the Parent as on 31st March, 2022 taken on record by the Board of Directors of the Company and the report of the statutory auditors of its subsidiary company, none of the directors of the Group companies is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" which is based on the auditors' reports of the Parent and its subsidiary company. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of internal financial controls over financial reporting of those companies.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Parent to its directors during the year is in accordance with the provisions of Section 197 of the Act.

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

i) There were no pending litigations which would impact the consolidated financial position of the Group.

ii) The Group does not have any long-term contracts including derivative contracts for which there were any foreseeable losses.

iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Parent and its subsidiary company.

iv) (a) The respective Managements of the Parent Company and its subsidiary which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us that, the best of their knowledge and belief, as disclosed in the notes to the consolidated financial statements, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Parent Company or its subsidiary to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Parent Company or its subsidiary ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The respective Managements of the Parent Company and its subsidiary which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, as disclosed in the notes to the consolidated financial statements, no funds (which are material either individually or in the aggregate) have been received by the Parent Company or its subsidiary from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Parent Company its subsidiary shall, 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.

(c) Based on the audit procedures that has been considered reasonable and appropriate in the circumstances performed by us, nothing has come to our notice that has caused us to believe that the representations under subclause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v) The Parent Company has not declared or paid dividend during the year.

2. With respect to the matters specified in clause (xxi) of paragraph 3 and paragraph 4 of the Companies (Auditor's Report) Order, 2020 ("CARO"/ "the Order") issued by the Central Government in terms of Section 143(11) of the Act, according to the information and explanations given to us, and based on the audit report issued by us under section 143 of the Parent Company and its subsidiary included in the consolidated financial statements of the Company, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in their CARO report of the Company and its subsidiary.

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF E-EIGHTEEN.COM LIMITED

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

Report on the Internal Financial Controls Over Financial Reporting 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 Ind AS financial statements of the Company as of and for the year ended 31st March, 2022, we have audited the internal financial controls over financial reporting of e-Eighteen.com Limited (hereinafter referred to as "the Parent") and its subsidiary company, as of that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Parent and its subsidiary company are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective Companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting 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 internal financial controls over financial reporting of the Parent and its subsidiary company 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") issued by the Institute of Chartered Accountants of India and the Standards on Auditing, prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 over financial reporting 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 system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, 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 is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Parent and its subsidiary company.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting 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 over financial reporting 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 Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, 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 over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting 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 to the best of our information and according to the explanations given to us, the Parent and its subsidiary company, have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2022, based on the criteria for internal financial control over financial reporting established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

[110000] Balance sheet

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

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	66	147	236
Other intangible assets	15	41	57
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Other non-current financial assets	0	0	
Total non-current financial assets	0	0	
Other non-current assets	175	265	
Total non-current assets	256	453	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	4,132	1,413	
Trade receivables, current	3,579	2,519	
Cash and cash equivalents	265	62	
Loans, current	11,000	10,500	
Other current financial assets	658	1,002	
Total current financial assets	19,634	15,496	
Other current assets	687	853	
Total current assets	20,321	16,349	
Total assets	20,577	16,802	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	540	540	540
Other equity	14,734	11,200	
Total equity attributable to owners of parent	15,274	11,740	
Non controlling interest	0	0	
Total equity	15,274	11,740	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	367	253	
Total non-current liabilities	367	253	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	1,730	1,810	
Other current financial liabilities	0	0	
Total current financial liabilities	1,730	1,810	
Other current liabilities	3,137	2,960	
Provisions, current	69	39	
Total current liabilities	4,936	4,809	
Total liabilities	5,303	5,062	
Total equity and liabilities	20,577	16,802	

[210000] Statement of profit and loss**Earnings per share [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 65.54	[INR/shares] 37.66
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 65.54	[INR/shares] 37.66
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 65.54	[INR/shares] 37.66
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 65.54	[INR/shares] 37.66

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	20,181	12,652
Other income	863	812
Total income	21,044	13,464
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	5,887	3,939
Finance costs	0	0
Depreciation, depletion and amortisation expense	96	105
Other expenses	10,342	6,658
Total expenses	16,325	10,702
Profit before exceptional items and tax	4,719	2,762
Total profit before tax	4,719	2,762
Tax expense [Abstract]		
Current tax	1,177	727
Total tax expense	1,177	727
Total profit (loss) for period from continuing operations	3,542	2,035
Total profit (loss) for period	3,542	2,035
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	-8	18
Total comprehensive income	3,534	2,053
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	-8	18
Other comprehensive income that will not be reclassified to profit or loss, before tax	-8	18
Total other comprehensive income, before tax	-8	18
Total other comprehensive income	-8	18
Total comprehensive income	3,534	2,053
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

[400200] Statement of changes in equity**Statement of changes in equity [Table]**

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	3,542	2,035		3,542
Changes in comprehensive income components	-8	18		-8
Total comprehensive income	3,534	2,053		3,534
Total increase (decrease) in equity	3,534	2,053		3,534
Other equity at end of period	14,734	11,200	9,147	14,734

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	2,035		3,542	2,035
Changes in comprehensive income components	18		-8	18
Total comprehensive income	2,053		3,534	2,053
Total increase (decrease) in equity	2,053		3,534	2,053
Other equity at end of period	11,200	9,147	14,734	11,200

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Capital reserves [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	9,147	219	219	219

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Securities premium reserve [Member]			General reserve [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Total comprehensive income	0	0		0
Total increase (decrease) in equity	0	0		0
Other equity at end of period	662	662	662	15

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	General reserve [Member]		Retained earnings [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		3,542	2,035
Changes in comprehensive income components			-8	18
Total comprehensive income	0		3,534	2,053
Total increase (decrease) in equity	0		3,534	2,053
Other equity at end of period	15	15	13,838	10,304

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Retained earnings [Member]	Other retained earning [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		3,542	2,035	
Changes in comprehensive income components		(A) -8	18	
Total comprehensive income		3,534	2,053	
Total increase (decrease) in equity		3,534	2,053	
Other equity at end of period	8,251	13,838	10,304	8,251

(A) It represents Remeasurement of Defined Benefit Plans transferred to Retained Earnings

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

	01/04/2021 to 31/03/2022
Disclosure of notes on changes in equity [TextBlock]	Textual information (2) [See below]

Textual information (2)

Disclosure of notes on changes in equity [Text Block]

Consolidated Statement of Changes In Equity

For the year ended 31st March, 2022

A. EQUITY						(Rs. in lakh)
SHARE CAPITAL						
	Balance at the beginning of 1st April, 2020	Change during the year 2020-21	Balance as at end of 31st March, 2021	Change during the year 2021-22	Balance as at end of 31st March, 2022	
	540	-	540	-	540	
B. OTHER EQUITY						(Rs. in lakh)
			Reserves and Surplus			Total
			Capital Reserve	Securities Premium	General Reserve	Retained Earnings
Balance at the beginning of 1st April, 2020		219	662	15	8,251	9,147
Profit/ (Loss) for the year		-	-	-	2,035	2,035
Remeasurement of Defined Benefit Plans transferred to Retained Earnings		-	-	-	18	18
Total Comprehensive Income for the year		-	-	-	2,053	2,053
Balance as at 31st March, 2021		219	662	15	10,304	11,200
Balance at the beginning of 1st April, 2021		219	662	15	10,304	11,200
Profit/ (Loss) for the year		-	-	-	3,542	3,542
Remeasurement of Defined Benefit Plans transferred to Retained Earnings		-	-	-	(8)	(8)
Total Comprehensive Income for the year		-	-	-	3,534	3,534

Balance as at 31st March, 2022

219

662

15

13,838

14,734

[320000] Cash flow statement, indirect

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	4,719	2,762	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in trade receivables, current	(A) -701	868	
Adjustments for increase (decrease) in trade payables, current	(B) 234	1,088	
Adjustments for depreciation and amortisation expense	96	105	
Adjustments for unrealised foreign exchange losses gains	(C) -3	6	
Adjustments for interest income	757	524	
Adjustments for fair value losses (gains)	(D) -101	-119	
Other adjustments for which cash effects are investing or financing cash flow	(E) 10	1	
Other adjustments for non-cash items	(F) -187	29	
Total adjustments for reconcile profit (loss)	-1,409	1,454	
Net cash flows from (used in) operations	3,310	4,216	
Income taxes paid (refund)	1,088	774	
Net cash flows from (used in) operating activities	2,222	3,442	
Cash flows from used in investing activities [Abstract]			
Other cash receipts from sales of equity or debt instruments of other entities	(G) 6,715	10,034	
Other cash payments to acquire equity or debt instruments of other entities	(H) 9,333	10,036	
Purchase of property, plant and equipment	0	(I) 1	
Cash advances and loans made to other parties	(J) 500	4,200	
Interest received	1,099	779	
Net cash flows from (used in) investing activities	-2,019	-3,424	
Cash flows from used in financing activities [Abstract]			
Other inflows (outflows) of cash	0	0	
Net cash flows from (used in) financing activities	0	0	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	203	18	
Net increase (decrease) in cash and cash equivalents	203	18	
Cash and cash equivalents cash flow statement at end of period	265	62	44

Footnotes

(A) It represents Trade and Other Receivables

(B) It represents Trade and Other Payables

(C) It represents Net Foreign Exchange (Gain)/ Loss

(D) It represents Net Gain arising on Financial Assets designated at Fair Value Through Profit or Loss

(E) It represents (Profit)/ Loss on Sale/ Discard of Property, Plant and Equipment and Intangible Asset (Net)

(F) It includes Bad Debts and Net Allowance for/ (Reversal of) Doubtful Receivables Rs. -187 Lakh [P.Y. Rs.29 Lakh] and Liabilities/ Provisions no longer required written back Rs. 8,736 [P.Y. Rs. Nil]

(G) It represents Proceeds from Redemption/ Sale of Current Investments

(H) It represents Purchase of Current Investments

(I) It represents Payment for Property, Plant and Equipment and Intangible Assets

(J) It represents Current Loans given/ repaid (Net)

[610100] Notes - List of accounting policies

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

	01/04/2021 to 31/03/2022
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]

Textual information (3)

Disclosure of significant accounting policies [Text Block]

1. SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of Preparation and Presentation

The consolidated financial statements have been prepared on the historical cost basis except for certain financial assets and liabilities which have been measured at fair value amount.

The consolidated financial statements of the Group have been prepared to comply with the Indian Accounting Standards ('Ind AS'), including the rules notified under the relevant provisions of the Companies Act, 2013, amended from time to time.

These financial statements are the group's consolidated financial statements and are presented in Indian Rupees (Rs.), which is its functional currency. All values are rounded to the nearest lakh (Rs. 00,000), except when otherwise indicated.

1.2 Principles of Consolidation

The consolidated financial statements relate to the Company and its subsidiary company. The consolidated financial statements have been prepared on the following basis.

a. The financial statements of the Company and its subsidiary are combined on a line by line basis by adding together like items of assets, liabilities, equity, income, expenses and cash flows, after fully eliminating intra-group balances and intra-group transactions.

b. Profits or losses resulting from intra-group transactions that are recognised in assets and property, plant & equipment, are eliminated in full.

c. The Consolidated Financial Statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances.

d. The carrying amount of the parent's investments in each subsidiary is offset (eliminated) against the parent's portion of equity in each subsidiary.

e. The difference between the proceeds from disposal of investment in subsidiary and the carrying amount of its assets less liabilities as on the date of disposal is recognised in the Consolidated Statement of Profit and Loss being the profit or loss on disposal of investment in subsidiary.

1.3 Summary of Significant Accounting Policies

(a) Current and Non-Current Classification

The Group presents assets and liabilities in the Balance Sheet based on Current/ Non-Current classification.

An asset is treated as current when it is -

- Expected to be realised or intended to be sold or consumed in normal operating cycle;

- Held primarily for the purpose of trading;

- Expected to be realised within twelve months after the reporting period, or

- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting

period.

All other assets are classified as non-current.

A liability is current when:

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

The Group classifies all other liabilities as non-current.

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

(b) Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Depreciation on property, plant and equipment is provided using straight line method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. Leasehold improvements are depreciated over the period of lease agreement or the useful life whichever is shorter.

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.

Gains or losses arising from derecognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Consolidated Statement of Profit and Loss when the asset is derecognised.

(c) Leases

The Group, as a lessee, recognizes a right-of-use asset and a lease liability for its leasing arrangements, if the contract conveys the right to control the use of an identified asset. The contract conveys the right to control the use of an identified asset, if it involves the use of an identified asset and the Group has substantially all of the economic benefits from use of the asset and has right to direct the use of the identified asset.

The cost of the right-of-use asset shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date plus any initial direct costs incurred. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability.

The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset.

The Group measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Group uses incremental borrowing rate.

For short-term and low value leases, the Group recognises the lease payments as an operating expense on a straight-line basis over the lease term.

(d) Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes, trade discount and rebate less accumulated amortisation/ depletion and impairment loss, if any. Such cost includes purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the items will flow to the Group and cost can be measured reliably.

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

The Group's intangible assets comprises assets with finite useful life which are amortised on a straight-line basis over the period of their expected useful life.

Software are being amortised over its estimated useful life of 3 to 5 years.

The amortisation period and the amortisation method for Intangible Assets with a finite useful life are reviewed at each reporting date.

(e) Borrowing Cost

Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use.

All other borrowing costs are charged to the Consolidated Statement of Profit and Loss for the period for which they are incurred.

(f) Cash and Cash Equivalents

Cash and cash equivalents comprise of cash on hand, cash at banks, short-term deposits and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(g) Impairment of Non-Financial Assets

The Group assesses at each reporting date as to whether there is any indication that any Property, Plant and Equipment and Intangible assets or group of an asset, called Cash Generating Unit ("CGU") may be impaired. If any such indication exists, the recoverable amount of an asset or CGU is estimated to determine the extent of impairment, if any. When it is not possible to estimate the recoverable amount of an individual asset, the Group estimates the recoverable amount of the CGU to which the asset belongs.

An impairment loss is recognized in the Consolidated Statement of Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets.

The impairment loss, other than goodwill recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

(h) Provisions and Contingencies

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.

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.

Disclosure of contingent liability is made when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources embodying economic benefits will be required to settle or a reliable estimate of amount cannot be made.

(i) Employee Benefits

(i) Short Term Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

(ii) Long Term Employee Benefits

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognised as a liability at the present value of the defined benefit obligation as at the Balance Sheet date on the basis of actuarial valuation as per Projected Unit Credit Method.

(iii) Post-Employment Benefits

Defined Contribution Plans

A defined contribution plan is a post-employment benefit plan under which the Group pays specified contributions towards Provident Fund, Employee State Insurance and Pension Scheme. The Group's contribution is recognised as an expense in the Consolidated Statement of Profit and Loss during the period in which the employee renders the related service.

Defined Benefit Plans

The Group pays gratuity to the employees who have completed five years of service with the Group at the time of resignation/ superannuation. The gratuity is paid @ 15 days basic salary for every completed year of service as per the Payment of Gratuity Act, 1972.

The liability in respect of gratuity and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employees' services.

Re-measurement of defined benefit plans in respect of post-employment are charged to the Other Comprehensive Income.

(j) Tax Expenses

The tax expense for the period comprises current and deferred tax. Tax is recognised in the Consolidated Statement of Profit and Loss, except to the extent that it relates to items recognised in the comprehensive income. In which case, the tax is also recognised in Other Comprehensive Income.

i. Current Tax

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the Income Tax authorities, based on tax rates and laws that are enacted or substantively enacted at the Balance Sheet date.

ii. Deferred Tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred income tax assets are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilised.

The carrying amount of Deferred income 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 income tax assets to be utilised.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset is realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of deferred tax liabilities and assets are reviewed at the end of each reporting period.

(k) Foreign Currencies Transactions and Translation

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency's closing rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in Consolidated Statement of Profit and Loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are recorded using the exchange rates at the date of the transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was measured. 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.

(l) Revenue recognition

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration entitled in exchange for those goods or services.

Revenue from contracts with customers includes sale of goods and services. Revenue from rendering of services includes advertisement revenue, subscription revenue, revenue from sponsorship of events, revenue from sale of contents, revenue from media related professional and consultancy services. Revenue from rendering of services is recognised over time where the Group satisfies the performance obligation over time or point in time where the Group satisfies the performance obligation at a point in time.

Generally, control is transferred upon shipment of goods to the customer or when the goods is made available to the customer, provided transfer of title to the customer occurs and the Group has not retained any significant risks of ownership or future obligations with respect to the goods shipped.

Revenue is measured at the amount of consideration which the Group expects to be entitled to in exchange for transferring distinct goods or services to a customer as specified in the contract, net of returns and allowances, trade discounts and volume rebates and excluding amounts collected on behalf of third parties (for example taxes and duties collected on behalf of the government). Consideration is generally due upon satisfaction of performance obligations and the receivable is recognized when it becomes unconditional.

Contract balances

Trade receivables represents the Group's right to an amount of consideration that is unconditional. Revenues in excess of invoicing are considered as contract assets and disclosed as accrued revenue.

Invoicing in excess of revenues are considered as contract liabilities and disclosed as unearned revenues. When a customer pays consideration before the Group transfers goods or services to the customer, a contract liability is recognised and disclosed as advances from customers.

Contract liabilities are recognised as revenue when the Group performs under the contract.

Interest Income

Interest Income from a financial asset is recognised using effective interest rate method.

Dividend Income

Dividend Income is recognised when the Group's right to receive the amount has been established.

(m) 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.

(i) Financial Assets

A. Initial recognition and measurement

All financial assets are initially recognised at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets, which are not at fair value through profit or loss, are added to the fair value on initial recognition. Purchase and sale of financial assets are recognised using trade date accounting.

B. Subsequent measurement

a) Financial assets measured at amortised cost

A financial asset is measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The effective interest rate amortisation is included in other income in the Consolidated Statement of Profit and Loss.

b) Financial assets measured at fair value through other comprehensive income (FVTOCI)

A financial asset is measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

d) Impairment of financial assets

In accordance with Ind AS 109, the Group uses 'Expected Credit Loss' (ECL) model, for evaluating impairment assessment of financial assets other than those measured at fair value through Profit and Loss (FVTPL).

Expected credit losses are measured through a loss allowance at an amount equal to:

a) The 12-months expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date); or

b) Full lifetime expected credit losses (expected credit losses that result from all possible default events over the life of the financial instrument).

For trade receivables, the Group applies 'simplified approach' which requires expected lifetime losses to be recognised from initial recognition of the receivable. Further, the Group uses historical default rates to determine impairment loss on the portfolio of the trade receivables. At every reporting date, these historical default rates are reviewed and changes in the forward looking estimates are analysed.

For other assets, the Group uses 12 months ECL to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used. ECL impairment allowance is recognised in the Consolidated Statement of Profit and Loss.

(ii) Financial liabilities

A. Initial recognition and measurement

All financial liabilities are recognized initially at fair value and in case of loans and borrowings and payables, net of directly attributable cost. Fees of recurring nature are directly recognised in the Consolidated Statement of Profit and Loss as finance cost.

B. Subsequent measurement

Financial liabilities are carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

(iii) Derecognition of financial instruments

The Group derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Group's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

(iv) Offsetting

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

(n) Earnings per share

Basic earnings per share is calculated by dividing the net profit after tax by the weighted average number of equity shares outstanding during the year adjusted for bonus element in equity share. Diluted earnings per share adjusts the figures used in determination of basic earnings per share to take into account the conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as at the beginning of the period unless issued at a later date.

1.4 STANDARDS ISSUED

Not effective during the year

On 23rd March, 2022, the Ministry of Corporate Affairs (MCA) has notified Companies (Indian Accounting Standards) Amendment Rules, 2022. This notification has resulted into amendments in the following existing accounting standards from 1st April, 2022.

i) Ind AS 101 - First time adoption of Ind AS

ii) Ind AS 103 - Business Combination

iii) Ind AS 109 - Financial Instruments

iv) Ind AS 16 - Property, Plant and Equipment

v) Ind AS 37 - Provisions, Contingent Liabilities and Contingent Assets

vi) Ind AS 41 - Agriculture

Application of amendments to the above standards are not expected to have any significant impact on the Group's financial statements.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the Group's financial statements requires management to make judgement, estimates and assumptions that affect the reported amount of revenue, expenses, assets and liabilities and the accompanying disclosures. 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.

a) Depreciation/ Amortisation and useful lives of Property, Plant and Equipment and Intangible Assets

Property, Plant and Equipment/ Intangible assets are depreciated/ amortised over their estimated useful lives, after taking into account estimated residual value. Management reviews the estimated useful lives and residual values of the assets annually in order to determine the amount of depreciation/ amortisation to be recorded during any reporting period. The useful lives and residual values are based on the Group's historical experience with similar assets and take into account anticipated technological changes. The depreciation/ amortisation for future periods is adjusted if there are significant changes from previous estimates.

b) Recoverability of trade receivable

Judgements are required in assessing the recoverability of overdue trade receivables and determining whether a provision against those receivables is required. Factors considered include the credit rating of the counterparty, the amount and timing of anticipated future payments and any possible actions that can be taken to mitigate the risk of non-payment.

c) Provisions

Provisions and liabilities are recognized in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events and the amount of cash outflow can be reliably estimated. The timing of recognition and quantification of the liability require the application of judgement to existing facts and circumstances, which can be subject to change. The carrying amounts of provisions and liabilities are reviewed regularly and adjusted to take account of changing facts and circumstances.

d) 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 Units ("CGU's") fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or a group of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows covering generally a period of five years are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Estimated future cash flows involve judgement and estimates relating to revenue growth rates, net profit margin and perpetual growth rates. 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. Based on the impairment assessment as aforesaid, there is no impairment.

e) Impairment of financial assets

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

f) Defined benefit plans

The employment benefit obligations depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost/ income include the discount rate, salary escalation and mortality assumptions. Any changes in these assumptions will impact upon the carrying amount of employment benefit obligations.

g) Deferred tax

Deferred income tax assets are reassessed at each reporting period and are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilised. The Group uses judgement to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits and business developments.

h) Determining the lease term

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. It considers all relevant factors that create an economic incentive for it to exercise either the renewal or termination.

i) Fair value measurement

For estimates relating to fair value of financial instruments refer Note 31.

j) Estimation uncertainty relating to the global health pandemic

The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. In assessing the recoverability of Group's assets such as Financial Asset and Non-Financial Assets, the Group has considered internal and external information. The Group has evaluated impact of this pandemic on its business operations and based on its review and current indicators of future economic conditions, there is no significant impact on its consolidated financial statements and the Group expects to recover the carrying amount of all the assets.

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (4) [See below]	
Statement of Ind AS compliance [TextBlock]	Textual information (5) [See below]	Textual information (6) [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 (7) [See below]	

Textual information (4)

Disclosure of corporate information notes and other explanatory information [Text Block]

CORPORATE INFORMATION

These consolidated financial statements comprise of the financial statements of e-Eighteen.com Limited ("the Company" or "e-Eighteen" or "the parent") and its subsidiary (collectively referred to as the 'Group') as listed below:

Subsidiary	Country of Incorporation	Proportion of Ownership Interest
Moneycontrol Dot Com India Limited	India	100%

The Group owns and operates Moneycontrol.com portal. Moneycontrol is India's No. 1 Financial and Business portal having in-depth market coverage, analysis, expert opinions and a gamut of financial tools. The Group is engaged in business of Digital Content, Mutual Fund Broking through Digital Media and Allied Businesses.

Textual information (5)

Statement of Ind AS compliance [Text Block]

The consolidated financial statements of the Group have been prepared to comply with the Indian Accounting Standards ('Ind AS'), including the rules notified under the relevant provisions of the Companies Act, 2013, amended from time to time.

Textual information (6)

Statement of Ind AS compliance [Text Block]

The consolidated financial statements of the Group have been prepared to comply with the Indian Accounting Standards ('Ind AS'), including the rules notified under the relevant provisions of the Companies Act, 2013, amended from time to time.

Textual information (7)

Disclosure of significant accounting policies [Text Block]

1. SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of Preparation and Presentation

The consolidated financial statements have been prepared on the historical cost basis except for certain financial assets and liabilities which have been measured at fair value amount.

The consolidated financial statements of the Group have been prepared to comply with the Indian Accounting Standards ('Ind AS'), including the rules notified under the relevant provisions of the Companies Act, 2013, amended from time to time.

These financial statements are the group's consolidated financial statements and are presented in Indian Rupees (Rs.), which is its functional currency. All values are rounded to the nearest lakh (Rs. 00,000), except when otherwise indicated.

1.2 Principles of Consolidation

The consolidated financial statements relate to the Company and its subsidiary company. The consolidated financial statements have been prepared on the following basis.

a. The financial statements of the Company and its subsidiary are combined on a line by line basis by adding together like items of assets, liabilities, equity, income, expenses and cash flows, after fully eliminating intra-group balances and intra-group transactions.

b. Profits or losses resulting from intra-group transactions that are recognised in assets and property, plant & equipment, are eliminated in full.

c. The Consolidated Financial Statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances.

d. The carrying amount of the parent's investments in each subsidiary is offset (eliminated) against the parent's portion of equity in each subsidiary.

e. The difference between the proceeds from disposal of investment in subsidiary and the carrying amount of its assets less liabilities as on the date of disposal is recognised in the Consolidated Statement of Profit and Loss being the profit or loss on disposal of investment in subsidiary.

1.3 Summary of Significant Accounting Policies

(a) Current and Non-Current Classification

The Group presents assets and liabilities in the Balance Sheet based on Current/ Non-Current classification.

An asset is treated as current when it is -

- Expected to be realised or intended to be sold or consumed in normal operating cycle;

- Held primarily for the purpose of trading;

- Expected to be realised within twelve months after the reporting period, or

- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting

period.

All other assets are classified as non-current.

A liability is current when:

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

The Group classifies all other liabilities as non-current.

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

(b) Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Depreciation on property, plant and equipment is provided using straight line method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. Leasehold improvements are depreciated over the period of lease agreement or the useful life whichever is shorter.

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.

Gains or losses arising from derecognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Consolidated Statement of Profit and Loss when the asset is derecognised.

(c) Leases

The Group, as a lessee, recognizes a right-of-use asset and a lease liability for its leasing arrangements, if the contract conveys the right to control the use of an identified asset. The contract conveys the right to control the use of an identified asset, if it involves the use of an identified asset and the Group has substantially all of the economic benefits from use of the asset and has right to direct the use of the identified asset.

The cost of the right-of-use asset shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date plus any initial direct costs incurred. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability.

The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset.

The Group measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Group uses incremental borrowing rate.

For short-term and low value leases, the Group recognises the lease payments as an operating expense on a straight-line basis over the lease term.

(d) Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes, trade discount and rebate less accumulated amortisation/ depletion and impairment loss, if any. Such cost includes purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the items will flow to the Group and cost can be measured reliably.

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

The Group's intangible assets comprises assets with finite useful life which are amortised on a straight-line basis over the period of their expected useful life.

Software are being amortised over its estimated useful life of 3 to 5 years.

The amortisation period and the amortisation method for Intangible Assets with a finite useful life are reviewed at each reporting date.

(e) Borrowing Cost

Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use.

All other borrowing costs are charged to the Consolidated Statement of Profit and Loss for the period for which they are incurred.

(f) Cash and Cash Equivalents

Cash and cash equivalents comprise of cash on hand, cash at banks, short-term deposits and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(g) Impairment of Non-Financial Assets

The Group assesses at each reporting date as to whether there is any indication that any Property, Plant and Equipment and Intangible assets or group of an asset, called Cash Generating Unit ("CGU") may be impaired. If any such indication exists, the recoverable amount of an asset or CGU is estimated to determine the extent of impairment, if any. When it is not possible to estimate the recoverable amount of an individual asset, the Group estimates the recoverable amount of the CGU to which the asset belongs.

An impairment loss is recognized in the Consolidated Statement of Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets.

The impairment loss, other than goodwill recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

(h) Provisions and Contingencies

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.

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.

Disclosure of contingent liability is made when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources embodying economic benefits will be required to settle or a reliable estimate of amount cannot be made.

(i) Employee Benefits

(i) Short Term Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

(ii) Long Term Employee Benefits

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognised as a liability at the present value of the defined benefit obligation as at the Balance Sheet date on the basis of actuarial valuation as per Projected Unit Credit Method.

(iii) Post-Employment Benefits

Defined Contribution Plans

A defined contribution plan is a post-employment benefit plan under which the Group pays specified contributions towards Provident Fund, Employee State Insurance and Pension Scheme. The Group's contribution is recognised as an expense in the Consolidated Statement of Profit and Loss during the period in which the employee renders the related service.

Defined Benefit Plans

The Group pays gratuity to the employees who have completed five years of service with the Group at the time of resignation/ superannuation. The gratuity is paid @ 15 days basic salary for every completed year of service as per the Payment of Gratuity Act, 1972.

The liability in respect of gratuity and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employees' services.

Re-measurement of defined benefit plans in respect of post-employment are charged to the Other Comprehensive Income.

(j) Tax Expenses

The tax expense for the period comprises current and deferred tax. Tax is recognised in the Consolidated Statement of Profit and Loss, except to the extent that it relates to items recognised in the comprehensive income. In which case, the tax is also recognised in Other Comprehensive Income.

i. Current Tax

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the Income Tax authorities, based on tax rates and laws that are enacted or substantively enacted at the Balance Sheet date.

ii. Deferred Tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred income tax assets are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilised.

The carrying amount of Deferred income 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 income tax assets to be utilised.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset is realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of deferred tax liabilities and assets are reviewed at the end of each reporting period.

(k) Foreign Currencies Transactions and Translation

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency's closing rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in Consolidated Statement of Profit and Loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are recorded using the exchange rates at the date of the transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was measured. 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.

(l) Revenue recognition

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration entitled in exchange for those goods or services.

Revenue from contracts with customers includes sale of goods and services. Revenue from rendering of services includes advertisement revenue, subscription revenue, revenue from sponsorship of events, revenue from sale of contents, revenue from media related professional and consultancy services. Revenue from rendering of services is recognised over time where the Group satisfies the performance obligation over time or point in time where the Group satisfies the performance obligation at a point in time.

Generally, control is transferred upon shipment of goods to the customer or when the goods is made available to the customer, provided transfer of title to the customer occurs and the Group has not retained any significant risks of ownership or future obligations with respect to the goods shipped.

Revenue is measured at the amount of consideration which the Group expects to be entitled to in exchange for transferring distinct goods or services to a customer as specified in the contract, net of returns and allowances, trade discounts and volume rebates and excluding amounts collected on behalf of third parties (for example taxes and duties collected on behalf of the government). Consideration is generally due upon satisfaction of performance obligations and the receivable is recognized when it becomes unconditional.

Contract balances

Trade receivables represents the Group's right to an amount of consideration that is unconditional. Revenues in excess of invoicing are considered as contract assets and disclosed as accrued revenue.

Invoicing in excess of revenues are considered as contract liabilities and disclosed as unearned revenues. When a customer pays consideration before the Group transfers goods or services to the customer, a contract liability is recognised and disclosed as advances from customers.

Contract liabilities are recognised as revenue when the Group performs under the contract.

Interest Income

Interest Income from a financial asset is recognised using effective interest rate method.

Dividend Income

Dividend Income is recognised when the Group's right to receive the amount has been established.

(m) 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.

(i) Financial Assets

A. Initial recognition and measurement

All financial assets are initially recognised at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets, which are not at fair value through profit or loss, are added to the fair value on initial recognition. Purchase and sale of financial assets are recognised using trade date accounting.

B. Subsequent measurement

a) Financial assets measured at amortised cost

A financial asset is measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The effective interest rate amortisation is included in other income in the Consolidated Statement of Profit and Loss.

b) Financial assets measured at fair value through other comprehensive income (FVTOCI)

A financial asset is measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

d) Impairment of financial assets

In accordance with Ind AS 109, the Group uses 'Expected Credit Loss' (ECL) model, for evaluating impairment assessment of financial assets other than those measured at fair value through Profit and Loss (FVTPL).

Expected credit losses are measured through a loss allowance at an amount equal to:

a) The 12-months expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date); or

b) Full lifetime expected credit losses (expected credit losses that result from all possible default events over the life of the financial instrument).

For trade receivables, the Group applies 'simplified approach' which requires expected lifetime losses to be recognised from initial recognition of the receivable. Further, the Group uses historical default rates to determine impairment loss on the portfolio of the trade receivables. At every reporting date, these historical default rates are reviewed and changes in the forward looking estimates are analysed.

For other assets, the Group uses 12 months ECL to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used. ECL impairment allowance is recognised in the Consolidated Statement of Profit and Loss.

(ii) Financial liabilities

A. Initial recognition and measurement

All financial liabilities are recognized initially at fair value and in case of loans and borrowings and payables, net of directly attributable cost. Fees of recurring nature are directly recognised in the Consolidated Statement of Profit and Loss as finance cost.

B. Subsequent measurement

Financial liabilities are carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

(iii) Derecognition of financial instruments

The Group derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Group's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

(iv) Offsetting

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

(n) Earnings per share

Basic earnings per share is calculated by dividing the net profit after tax by the weighted average number of equity shares outstanding during the year adjusted for bonus element in equity share. Diluted earnings per share adjusts the figures used in determination of basic earnings per share to take into account the conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as at the beginning of the period unless issued at a later date.

1.4 STANDARDS ISSUED

Not effective during the year

On 23rd March, 2022, the Ministry of Corporate Affairs (MCA) has notified Companies (Indian Accounting Standards) Amendment Rules, 2022. This notification has resulted into amendments in the following existing accounting standards from 1st April, 2022.

i) Ind AS 101 - First time adoption of Ind AS

ii) Ind AS 103 - Business Combination

iii) Ind AS 109 - Financial Instruments

iv) Ind AS 16 - Property, Plant and Equipment

v) Ind AS 37 - Provisions, Contingent Liabilities and Contingent Assets

vi) Ind AS 41 - Agriculture

Application of amendments to the above standards are not expected to have any significant impact on the Group's financial statements.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the Group's financial statements requires management to make judgement, estimates and assumptions that affect the reported amount of revenue, expenses, assets and liabilities and the accompanying disclosures. 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.

a) Depreciation/ Amortisation and useful lives of Property, Plant and Equipment and Intangible Assets

Property, Plant and Equipment/ Intangible assets are depreciated/ amortised over their estimated useful lives, after taking into account estimated residual value. Management reviews the estimated useful lives and residual values of the assets annually in order to determine the amount of depreciation/ amortisation to be recorded during any reporting period. The useful lives and residual values are based on the Group's historical experience with similar assets and take into account anticipated technological changes. The depreciation/ amortisation for future periods is adjusted if there are significant changes from previous estimates.

b) Recoverability of trade receivable

Judgements are required in assessing the recoverability of overdue trade receivables and determining whether a provision against those receivables is required. Factors considered include the credit rating of the counterparty, the amount and timing of anticipated future payments and any possible actions that can be taken to mitigate the risk of non-payment.

c) Provisions

Provisions and liabilities are recognized in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events and the amount of cash outflow can be reliably estimated. The timing of recognition and quantification of the liability require the application of judgement to existing facts and circumstances, which can be subject to change. The carrying amounts of provisions and liabilities are reviewed regularly and adjusted to take account of changing facts and circumstances.

d) 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 Units ("CGU's") fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or a group of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows covering generally a period of five years are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Estimated future cash flows involve judgement and estimates relating to revenue growth rates, net profit margin and perpetual growth rates. 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. Based on the impairment assessment as aforesaid, there is no impairment.

e) Impairment of financial assets

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

f) Defined benefit plans

The employment benefit obligations depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost/ income include the discount rate, salary escalation and mortality assumptions. Any changes in these assumptions will impact upon the carrying amount of employment benefit obligations.

g) Deferred tax

Deferred income tax assets are reassessed at each reporting period and are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilised. The Group uses judgement to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits and business developments.

h) Determining the lease term

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. It considers all relevant factors that create an economic incentive for it to exercise either the renewal or termination.

i) Fair value measurement

For estimates relating to fair value of financial instruments refer Note 31.

j) Estimation uncertainty relating to the global health pandemic

The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. In assessing the recoverability of Group's assets such as Financial Asset and Non-Financial Assets, the Group has considered internal and external information. The Group has evaluated impact of this pandemic on its business operations and based on its review and current indicators of future economic conditions, there is no significant impact on its consolidated financial statements and the Group expects to recover the carrying amount of all the assets.

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

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

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

[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 Lakhs 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	1		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-81	-89		
Total Depreciation property plant and equipment	-81	-89		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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	1		6
Total disposals and retirements, property, plant and equipment	0	1		6
Total increase (decrease) in property, plant and equipment	-81	-89		-6
Property, plant and equipment at end of period	66	147	236	687

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			81	89
Total Depreciation property plant and equipment			81	89
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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		6	1
Total disposals and retirements, property, plant and equipment	2		6	1
Total increase (decrease) in property, plant and equipment	-1		75	88
Property, plant and equipment at end of period	693	694	621	546

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	1	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-81	-89	
Total Depreciation property plant and equipment		-81	-89	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	1	
Total disposals and retirements, property, plant and equipment		0	1	
Total increase (decrease) in property, plant and equipment		-81	-89	
Property, plant and equipment at end of period	458	66	147	236

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

..(4)

Unless otherwise specified, all monetary values are in Lakhs 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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	1		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				81
Total Depreciation property plant and equipment				81
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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	6	2		6
Total disposals and retirements, property, plant and equipment	6	2		6
Total increase (decrease) in property, plant and equipment	-6	-1		75
Property, plant and equipment at end of period	687	693	694	621

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

..(5)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Plant and equipment [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	89		-2	-2
Total Depreciation property plant and equipment	89		-2	-2
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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		0	1
Total disposals and retirements, property, plant and equipment	1		0	1
Total increase (decrease) in property, plant and equipment	88		-2	-3
Property, plant and equipment at end of period	546	458	10	12

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

..(6)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	1	
Total disposals and retirements, property, plant and equipment		0	1	
Total increase (decrease) in property, plant and equipment		0	-1	
Property, plant and equipment at end of period	15	24	24	25

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

..(7)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	2	2		-2
Total Depreciation property plant and equipment	2	2		-2
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	2	2		-2
Property, plant and equipment at end of period	14	12	10	10

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

..(8)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2			
Total Depreciation property plant and equipment	-2			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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		0	1
Total disposals and retirements, property, plant and equipment	1		0	1
Total increase (decrease) in property, plant and equipment	-3		0	-1
Property, plant and equipment at end of period	12	15	24	24

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

..(9)

Unless otherwise specified, all monetary values are in Lakhs 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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		2	2	
Total Depreciation property plant and equipment		2	2	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		2	2	
Property, plant and equipment at end of period	25	14	12	10

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

..(10)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2	-2		
Total Depreciation property plant and equipment	-2	-2		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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	1		0
Total disposals and retirements, property, plant and equipment	0	1		0
Total increase (decrease) in property, plant and equipment	-2	-3		0
Property, plant and equipment at end of period	10	12	15	24

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

..(11)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			2	2
Total Depreciation property plant and equipment			2	2
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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		0	0
Total disposals and retirements, property, plant and equipment	1		0	0
Total increase (decrease) in property, plant and equipment	-1		2	2
Property, plant and equipment at end of period	24	25	14	12

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

..(12)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-2	-2	
Total Depreciation property plant and equipment		-2	-2	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	1	
Total disposals and retirements, property, plant and equipment		0	1	
Total increase (decrease) in property, plant and equipment		-2	-3	
Property, plant and equipment at end of period	10	10	12	15

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

..(13)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				2
Total Depreciation property plant and equipment				2
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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	1		0
Total disposals and retirements, property, plant and equipment	0	1		0
Total increase (decrease) in property, plant and equipment	0	-1		2
Property, plant and equipment at end of period	24	24	25	14

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

..(14)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	2		-0	-0
Total Depreciation property plant and equipment	2		-0	-0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		0	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
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	2		0	0
Property, plant and equipment at end of period	12	10	1	1

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

..(15)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	1	
Total disposals and retirements, property, plant and equipment		0	1	
Total increase (decrease) in property, plant and equipment		0	-1	
Property, plant and equipment at end of period	1	2	2	3

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

..(16)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		-0
Total Depreciation property plant and equipment	0	0		-0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0		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	1		0
Total disposals and retirements, property, plant and equipment	0	1		0
Total increase (decrease) in property, plant and equipment	0	-1		0
Property, plant and equipment at end of period	1	1	2	1

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

..(17)

Unless otherwise specified, all monetary values are in Lakhs 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0			
Total Depreciation property plant and equipment	-0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		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	1
Total disposals and retirements, property, plant and equipment	0		0	1
Total increase (decrease) in property, plant and equipment	0		0	-1
Property, plant and equipment at end of period	1	1	2	2

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

..(18)

Unless otherwise specified, all monetary values are in Lakhs 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]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	1	
Total disposals and retirements, property, plant and equipment		0	1	
Total increase (decrease) in property, plant and equipment		0	-1	
Property, plant and equipment at end of period	3	1	1	2

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

..(19)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	1		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-79	-87		
Total Depreciation property plant and equipment	-79	-87		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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		6
Total disposals and retirements, property, plant and equipment	0	0		6
Total increase (decrease) in property, plant and equipment	-79	-86		-6
Property, plant and equipment at end of period	55	134	220	661

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

..(20)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			79	87
Total Depreciation property plant and equipment			79	87
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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
Total disposals and retirements, property, plant and equipment	0		6	0
Total increase (decrease) in property, plant and equipment	1		73	87
Property, plant and equipment at end of period	667	666	606	533

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

..(21)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	1	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-79	-87	
Total Depreciation property plant and equipment		-79	-87	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-79	-86	
Property, plant and equipment at end of period	446	55	134	220

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

..(22)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	1		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				79
Total Depreciation property plant and equipment				79
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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	6	0		6
Total disposals and retirements, property, plant and equipment	6	0		6
Total increase (decrease) in property, plant and equipment	-6	1		73
Property, plant and equipment at end of period	661	667	666	606

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

..(23)

Unless otherwise specified, all monetary values are in Lakhs 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]	Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]		
Disclosure of detailed information about property, plant and equipment [Line items]		
Reconciliation of changes in property, plant and equipment [Abstract]		
Changes in property, plant and equipment [Abstract]		
Depreciation, property, plant and equipment [Abstract]		
Depreciation recognised in profit or loss	87	
Total Depreciation property plant and equipment	87	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]		
Increase (decrease) through other changes, property, plant and equipment	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	
Disposals and retirements, property, plant and equipment [Abstract]		
Disposals, property, plant and equipment	0	
Total disposals and retirements, property, plant and equipment	0	
Total increase (decrease) in property, plant and equipment	87	
Property, plant and equipment at end of period	533	446

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	As prescribed in schedule II of Companies Act	As prescribed in schedule II of Companies Act	As prescribed in schedule II of Companies Act	As prescribed in schedule II of Companies Act
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 Lakhs of INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	As prescribed in schedule II of Companies Act	As prescribed in schedule II of Companies Act
Whether property, plant and equipment are stated at revalued amount	No	No

[612100] Notes - Impairment of assets

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	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 Lakhs of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

[400900] Notes - Other intangible assets**Disclosure of additional information about other intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	Straight Line Method	Straight Line Method
Useful lives or amortisation rates, other intangible assets	Amortised over its estimated useful life of 3 to 5 years.	Amortised over its estimated useful life of 3 to 5 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 Lakhs of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
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
Amortisation other intangible assets	-15	-16		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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	11	0		30
Total Disposals and retirements, Other intangible assets	11	0		30
Total increase (decrease) in Other intangible assets	-26	-16		-30
Other intangible assets at end of period	15	41	57	50

Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
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			
Amortisation other intangible assets			15	16
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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		19	0
Total Disposals and retirements, Other intangible assets	0		19	0
Total increase (decrease) in Other intangible assets	0		-4	16
Other intangible assets at end of period	80	80	35	39

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Amortisation other intangible assets		-15	-16	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		11	0	
Total Disposals and retirements, Other intangible assets		11	0	
Total increase (decrease) in Other intangible assets		-26	-16	
Other intangible assets at end of period	23	15	41	57

Disclosure of detailed information about other intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Amortisation other intangible assets				15
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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	30	0		19
Total Disposals and retirements, Other intangible assets	30	0		19
Total increase (decrease) in Other intangible assets	-30	0		-4
Other intangible assets at end of period	50	80	80	35

Disclosure of detailed information about other intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs 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]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about 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
Amortisation other intangible assets	16		-15	-16
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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		11	0
Total Disposals and retirements, Other intangible assets	0		11	0
Total increase (decrease) in Other intangible assets	16		-26	-16
Other intangible assets at end of period	39	23	15	41

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		Carrying amount [Member]	Gross carrying amount [Member]	
	31/03/2020		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		30	0	
Total Disposals and retirements, Other intangible assets		30	0	
Total increase (decrease) in Other intangible assets		-30	0	
Other intangible assets at end of period	57	50	80	80

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]			Intangible assets other than internally generated [Member]
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [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	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Amortisation other intangible assets	15	16		-15
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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	19	0		11
Total Disposals and retirements, Other intangible assets	19	0		11
Total increase (decrease) in Other intangible assets	-4	16		-26
Other intangible assets at end of period	35	39	23	15

Disclosure of detailed information about other intangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in Lakhs 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Amortisation other intangible assets	-16			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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		30	0
Total Disposals and retirements, Other intangible assets	0		30	0
Total increase (decrease) in Other intangible assets	-16		-30	0
Other intangible assets at end of period	41	57	50	80

Disclosure of detailed information about other intangible assets [Table]

..(9)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		15	16	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		19	0	
Total Disposals and retirements, Other intangible assets		19	0	
Total increase (decrease) in Other intangible assets		-4	16	
Other intangible assets at end of period	80	35	39	23

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

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

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

[611100] Notes - Financial instruments**Disclosure of provision matrix [Table]**

..(1)

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

Classes of financial instruments [Axis]	Financial instruments, class [Member]	
Past due status [Axis]	Past due status [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2022	31/03/2021
Disclosure of provision matrix [Abstract]		
Disclosure of provision matrix [Line items]		
Financial assets	19,634	15,496

Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Table]

..(1)

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

Classes of financial instruments [Axis]	Financial instruments, class [Member]	
Type of measurement of expected credit losses [Axis]	Type of measurement of expected credit losses [Member]	
Method of assessment of expected credit losses [Axis]	Method of assessment of expected credit losses [Member]	
Credit impairment of financial instruments [Axis]	Credit impairment of financial instruments [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2022	31/03/2021
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Line items]		
Financial assets at end of period	19,634	15,496

Disclosure of financial instruments by type of interest rate [Table]

..(1)

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

Types of interest rates [Axis]	Interest rate types [Member]	
	31/03/2022	31/03/2021
Disclosure of financial instruments by type of interest rate [Abstract]		
Disclosure of financial instruments by type of interest rate [Line items]		
Financial assets	19,634	15,496

Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets, class [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	19,634	15,496	4,132	1,413
Financial assets, at fair value	0	0	0	0

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Financial assets, 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 amortised cost, category [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,132	1,413	15,502	14,083
Financial assets, at fair value	0	0	0	0

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	15,502	14,083	15,502	14,083
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			Please refer to the description as given in child member	Please refer to the description as given in child member

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Trade receivables [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	3,579	2,519	3,579	2,519
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			Trade Receivables	Trade Receivables

Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	11,923	11,564	11,923	11,564
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			Please refer to the description as given in child member	Please refer to the description as given in child member

Disclosure of financial assets [Table]

..(6)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	265	62	265	62
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			Cash and Cash Equivalents	Cash and Cash Equivalents

Disclosure of financial assets [Table]

..(7)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	11,000	10,500	11,000	10,500
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			(A) Loans	Loans

Footnotes

(A) It represents Loans - Current

Disclosure of financial assets [Table]

..(8)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 3 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	658	1,002	(A) 658	1,002
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			Interest Accrued on Loans, Deposits and Investments and Security Deposits	Interest Accrued on Loans, Deposits and Investments and Security Deposits

Footnotes

(A) It includes Interest Accrued on Loans, Deposits and Investments Rs.639 Lakh [P.Y. Rs. 981 Lakh] and Security Deposits Rs. 19 Lakh [P.Y. Rs. 21 Lakh]

Disclosure of financial assets [Table]

..(9)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]			
	Financial assets, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
Categories of financial assets [Axis]	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,132	1,413	4,132	1,413
Financial assets, at fair value	0	0	0	0
Description of other financial assets at fair value class			Please refer to the description as given in child member	Please refer to the description as given in child member

Disclosure of financial assets [Table]

..(10)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Other financial assets at fair value class [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022	31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,132	1,413	4,132	1,413
Financial assets, at fair value	0	0	0	0
Description of other financial assets at fair value class	Please refer to the description as given in child member	Please refer to the description as given in child member		

Disclosure of financial assets [Table]

..(11)

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

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,132	1,413	4,132	1,413
Financial assets, at fair value	0	0	0	0
Description of other financial assets at fair value class	Please refer to the description as given in child member	Please refer to the description as given in child member	Please refer to the description as given in child member	Please refer to the description as given in child member

Disclosure of financial assets [Table]

..(12)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,132	1,413	4,132	1,413
Financial assets, at fair value	0	0	0	0
Description of other financial assets at fair value class			Please refer to the description as given in child member	Please refer to the description as given in child member

Disclosure of financial assets [Table]

..(13)

Unless otherwise specified, all monetary values are in Lakhs 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, mandatorily measured at fair value, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	4,132	1,413
Financial assets, at fair value	0	0
Description of other financial assets at fair value class	(A) Investments	Investments

Footnotes

(A) It represents Current Investments

Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
Categories of financial liabilities [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	1,730	1,810	1,730	1,810
Financial liabilities, at fair value	0	0	0	0

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

	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of financial instruments [TextBlock]	Textual information (8) [See below]	
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Financial assets	19,634	15,496
Financial assets, at fair value	0	0
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Financial assets at end of period	19,634	15,496
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Financial assets	19,634	15,496
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Financial assets	19,634	15,496
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		
Financial assets	19,634	15,496

Textual information (8)

Disclosure of financial instruments [Text Block]

FINANCIAL RISK MANAGEMENT

The Group's activities exposes it mainly to credit risk and market risk. The treasury team identifies and evaluates financial risk in close coordination with the Group's business teams.

a) CREDIT RISK

Credit risk is the risk that customers or 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 which is primarily trade receivables.

Customers credit risk is managed by each business team subject to the Group's established policy, procedures and control relating to customers credit risk management. Outstanding customer receivables are regularly monitored.

An impairment analysis is performed at each reporting date for major customers. Receivables are grouped into homogenous groups and assessed for impairment collectively. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets. The Group evaluates the concentration of risk with respect to receivables as low.

b) MARKET RISK

FOREIGN EXCHANGE EXPOSURE/ 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 currency rates. Exposures can arise on account of the various assets and liabilities which are denominated in currencies other than functional currency.

The Group's foreign currency exposure as at year end is as follows:

	As at 31st March, 2022	As at 31st March, 2021
		(Rs. in lakh)
TRADE AND OTHER PAYABLES		
USD	61	97
GBP	2	-
EURO	13	-
AUD	-	2
TRADE AND OTHER RECEIVABLES		
USD	648	424

GBP	5	3
EURO	6	-
SGD	-	1

SENSITIVITY ANALYSIS

1% appreciation/ depreciation of the respective foreign currencies with respect to the functional currency of the Group would result in an increase/ decrease in the Group's profit before tax by approximately Rs. 6 lakh for the year ended 31st March, 2022 and Rs. 3 lakh for the year ended 31st March, 2021 respectively.

[400500] Notes - Current investments**Details of current investments [Table]**

..(1)

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

Classification of current investments [Axis]	CI1		CI2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	57	27	2,163	705
Basis of valuation of current investments	Fair Value Through Profit or Loss	Fair Value Through Profit or Loss	Fair Value Through Profit or Loss	Fair Value Through Profit or Loss
Name of body corporate in whom investment has been made	Aditya Birla Sun Life Liquid Fund - Growth- Regular Plan	Aditya Birla Sun Life Liquid Fund - Growth- Regular Plan	Nippon India Low Duration Fund - Growth Plan Growth Option	Nippon India Low Duration Fund - Growth Plan Growth Option
Number of shares of current investment made in body corporate	[shares] 16,620	[shares] 8,275	[shares] 70,989	[shares] 24,114

Details of current investments [Table]

..(2)

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

Classification of current investments [Axis]	CI3		CI4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	95	51	1,817	630
Basis of valuation of current investments	Fair Value Through Profit or Loss	Fair Value Through Profit or Loss	Fair Value Through Profit or Loss	Fair Value Through Profit or Loss
Name of body corporate in whom investment has been made	Kotak Low Duration Standard Growth (Regular Plan)	Kotak Low Duration Standard Growth (Regular Plan)	Aditya Birla Sun Life Low Duration Fund - Growth-Regular Plan	Aditya Birla Sun Life Low Duration Fund - Growth-Regular Plan
Number of shares of current investment made in body corporate	[shares] 3,489	[shares] 1,931	[shares] 3,38,948	[shares] 1,22,089

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

	31/03/2022	31/03/2021
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	4,132	1,413
Aggregate provision for diminution in value of current investments	0	0

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	2,222	3,442
Net cash flows from (used in) operating activities	2,222	3,442
Net cash flows from (used in) investing activities, continuing operations	-2,019	-3,424
Net cash flows from (used in) investing activities	-2,019	-3,424
Net cash flows from (used in) financing activities, continuing operations	0	0
Net cash flows from (used in) financing activities	0	0

[400100] Notes - Equity share capital**Disclosure of shareholding more than five per cent in company [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity Shares of Rs. 10 each	Equity Shares of Rs. 10 each	Equity Shares of Rs. 10 each	Equity Shares of 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	Equity Shares of Rs. 10 each	Equity Shares of Rs. 10 each	Equity Shares of Rs. 10 each	Equity Shares of Rs. 10 each
Name of shareholder			NETWORK18 MEDIA & INVESTMENTS LIMITED	NETWORK18 MEDIA & INVESTMENTS LIMITED
CIN of shareholder			L65910MH1996PLC280969	L65910MH1996PLC280969
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 49,68,896	[shares] 49,68,896
Percentage of shareholding in company			91.95%	91.95%

Disclosure of classes of equity share capital [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares of Rs. 10 each
Number of shares authorised	[shares] 1,00,00,000	[shares] 1,00,00,000		[shares] 1,00,00,000
Value of shares authorised	1,000	1,000		1,000
Number of shares issued	[shares] 54,04,000	[shares] 54,04,000		[shares] 54,04,000
Value of shares issued	540.4	540.4		540.4
Number of shares subscribed and fully paid	[shares] 54,04,000	[shares] 54,04,000		[shares] 54,04,000
Value of shares subscribed and fully paid	540.4	540.4		540.4
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] 54,04,000	[shares] 54,04,000		[shares] 54,04,000
Total value of shares subscribed	540.4	540.4		540.4
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 54,04,000	[shares] 54,04,000		[shares] 54,04,000
Value of shares called	540	540		540
Value of shares paid-up	540	540		540
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 54,04,000	[shares] 54,04,000	[shares] 54,04,000	[shares] 54,04,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other issues during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	540	540	540	540
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] 49,68,896	[shares] 49,68,896		[shares] 49,68,896
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 49,68,896	[shares] 49,68,896		[shares] 49,68,896
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

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Shares of Rs. 10 each	
Number of shares authorised	[shares] 1,00,00,000	
Value of shares authorised	1,000	
Number of shares issued	[shares] 54,04,000	
Value of shares issued	540.4	
Number of shares subscribed and fully paid	[shares] 54,04,000	
Value of shares subscribed and fully paid	540.4	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 54,04,000	
Total value of shares subscribed	540.4	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 54,04,000	
Value of shares called	540	
Value of shares paid-up	540	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of other issues of shares	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 54,04,000	[shares] 54,04,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of other issues during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	540	540
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] 49,68,896	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 49,68,896	
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	
Application money received for allotment of securities and due for refund, interest accrued	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Equity Shares of Rs. 10 each	

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (9) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (9)

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

	As at 31st March, 2022		As at 31st March, 2021	
	Number of Shares	(Rs. in lakh)	Number of Shares	(Rs. in lakh)
1 SHARE CAPITAL				
(a) AUTHORISED SHARE CAPITAL				
Equity Shares of Rs. 10 each	1,00,00,000	1,000	1,00,00,000	1,000
(b) ISSUED, SUBSCRIBED AND FULLY PAID UP				
Equity Shares of Rs. 10 each				
(i) Issued	54,04,000	540	54,04,000	540
(ii) Subscribed and Fully Paid up	54,04,000	540	54,04,000	540
Total	54,04,000	540	54,04,000	540

1.1 The Company has only one class of equity share having par value of Rs. 10 per share. Each holder of equity share is entitled to one vote per share held. All the equity shares rank pari passu in all respects including but not limited to entitlement for dividend, bonus issue and rights issue. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all liabilities, in proportion to their shareholding.

1.2 Details of shares held by each shareholder holding more than 5% shares :

Name of Shareholder	As at 31st March, 2022		As at 31st March, 2021	
	Number of Shares	% Holding	Number of Shares	% Holding
Network18 Media & Investments Limited, Holding Company	49,68,896	91.95%	49,68,896	91.95%

1.3 Details of shares held by holding company :

Name of Shareholder	As at 31st March, 2022		As at 31st March, 2021	
	Number of Shares	(Rs. in lakh)	Number of Shares	(Rs. in lakh)

Network18 Media & Investments Limited	49,68,896	497	49,68,896	497
Total	49,68,896	497	49,68,896	497

1.4 There are no bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date.

1.5 Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting year:

	As at 31st March, 2022		As at 31st March, 2021	
	Number of Shares	(Rs. in lakh)	Number of Shares	(Rs. in lakh)
Equity Shares at the beginning of the year	54,04,000	540	54,04,000	540
Add : Shares Issued during the year	-	-	-	-
Equity Shares at the end of the year	54,04,000	540	54,04,000	540

1.6 Details of equity shares of Rs. 10 each held by Promoter is as under:

Promoter name	As at 31st March, 2022		
	No. of Shares	% of total shares	% Change during the year
Network18 Media & Investments Limited, Holding Company	49,68,896	91.95%	-
Total	49,68,896	91.95%	-
Promoter name	As at 31st March, 2021		
	No. of Shares	% of total shares	% Change during the year
Network18 Media & Investments Limited, Holding Company	49,68,896	91.95%	-
Total	49,68,896	91.95%	-

[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 Lakhs 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	19	19		19
Deferred tax liabilities	19	19		19
Net deferred tax liability (assets)	0	0	0	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	0	0		0
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	0		0
Total increase (decrease) in deferred tax liability (assets)	0	0		0
Deferred tax liability (assets) at end of period	0	0	0	0
Description of other temporary differences				Refer Disclosure of income tax TextBlock -Text Block

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Other temporary differences [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	19		19	19
Deferred tax liabilities	19		19	19
Net deferred tax liability (assets)	0	0	0	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	0		0	0
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		0	0
Total increase (decrease) in deferred tax liability (assets)	0		0	0
Deferred tax liability (assets) at end of period	0	0	0	0
Description of other temporary differences	Refer Disclosure of income tax TextBlock -Textual information (10)		(A) Refer Disclosure of income tax TextBlock	Refer Disclosure of income tax TextBlock -Textual information (10)

Footnotes

(A) In the absence of reasonable certainty that sufficient taxable profits will be available against which the deductible temporary differences, carry forward of unused tax credit, carried forward tax losses and other items can be utilised, the Group has not recognized the deferred tax assets (net) Rs.118 lakh (Previous year Rs.147 lakh) arising out of carried forward tax losses and unused tax credits, provisions and other items. The same shall be reassessed at subsequent balance sheet date.

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]	Other temporary differences 1 [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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		19	19	
Deferred tax liabilities		0	0	
Net deferred tax liability (assets)	0	-19	-19	-19
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		0	0	
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	0	
Total increase (decrease) in deferred tax liability (assets)		0	0	
Deferred tax liability (assets) at end of period	0	-19	-19	-19
Description of other temporary differences		Refer Disclosure of income tax Text Block	Refer Disclosure of income tax Text Block	

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(4)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 2 [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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	0	0	
Deferred tax liabilities	19	19	
Net deferred tax liability (assets)	19	19	19
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income)			
Deferred tax expense (income) recognised in profit or loss	0	0	
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	0	
Total increase (decrease) in deferred tax liability (assets)	0	0	
Deferred tax liability (assets) at end of period	19	19	19
Description of other temporary differences		Refer Disclosure of income tax Text Block	Refer Disclosure of income tax Text Block

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of income tax [TextBlock]	Textual information (10) [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)	1,177	731	
Adjustments for current tax of prior periods	0	-4	
Total current tax expense (income) and adjustments for current tax of prior periods	1,177	727	
Other components of deferred tax expense (income)	0	0	
Total tax expense (income)	1,177	727	
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	19	19	
Deferred tax liabilities	19	19	
Net deferred tax liability (assets)	0	0	0
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	0	0	
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	0	
Total increase (decrease) in deferred tax liability (assets)	0	0	
Deferred tax liability (assets) at end of period	0	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Accounting profit	4,719	2,762	
Tax expense (income) at applicable tax rate	1,188	695	
Tax effect of expense not deductible in determining taxable profit (tax loss)	(A) 6	28	
Tax effect of tax losses	(B) -17	8	
Tax effect from change in tax rate	(C) 0	0	
Other tax effects for reconciliation between accounting profit and tax expense (income)	0	(D) -4	
Total tax expense (income)	1,177	727	
Reconciliation of average effective tax rate and applicable tax rate [Abstract]			
Accounting profit	4,719	2,762	

(A) It represents Expenses (Allowed)/ Disallowed

(B) It represents Carried Forward/ Utilised Tax Losses

(C) It represents Different Tax Rate Rs. Nil [Previous year (Rs. 25,750)]

(D) It represents Adjustment recognised in the current year in relation to tax of prior years

Textual information (10)

Disclosure of income tax [Text Block]

(Rs. in lakh)

	As at 31st March, 2022	As at 31st March, 2021
1. DEFERRED TAX ASSETS (NET)		
Deferred Tax Assets	19	19
Deferred Tax Liabilities	(19)	(19)
Total	-	-

(Rs. in lakh)

(Charge) / Credit to

	As at 31st March, 2021	Statement of Profit and Loss	Other Comprehensive Income	As at 31st March, 2022
1.1 Movement in components of Deferred Tax Assets/ (Liabilities) is as follows:				
Deferred Tax Assets in relation to:				
Provisions	-	5	-	5
Disallowances	17	(3)	-	14
Carried forward unused tax losses	2	(2)	-	-
Deferred Tax Assets	19	-	-	19
Deferred Tax Liabilities in relation to:				
Property, Plant and Equipment and Intangible Assets	(15)	15	-	-
Financial Assets and Others	(4)	(15)	-	(19)

Deferred Tax Liabilities	(19)	-	-	(19)
Deferred Tax Assets (Net)	-	-	-	-

1.2 In the absence of reasonable certainty that sufficient taxable profits will be available against which the deductible temporary differences, carry forward of unused tax credit, carried forward tax losses and other items can be utilised, the Group has not recognized the deferred tax assets (net) Rs. 118 lakh (Previous year Rs. 147 lakh) arising out of carried forward tax losses and unused tax credits, provisions and other items. The same shall be reassessed at subsequent balance sheet date.

(Rs. in lakh)

2021-22 2020-21

2. TAXATION

a) INCOME TAX RECOGNISED IN CONSOLIDATED STATEMENT OF PROFIT AND LOSS

Current Tax

Current year Tax	1,177	731
Short/ (Excess) Tax of earlier years	-	(4)
Total Current Tax	1,177	727
Deferred Tax	-	-
Total Income Tax Expenses recognised	1,177	727

The income tax expenses for the year can be reconciled to the accounting profit as follows:

(Rs. in lakh)

2021-22 2020-21

Profit/ (Loss) before Tax	4,719	2,762
Applicable Tax Rate	25.168%	25.168%
Computed Tax Expense	1,188	695
Tax effect of:		
Expenses (Allowed)/ Disallowed	6	28

Carried Forward/ Utilised Tax Losses	(17)	8
Different Tax Rate [Previous year (Rs. 25,750)]	-	0
Adjustment recognised in the current year in relation to tax of prior years	-	(4)
Current Tax (A)	1,177	727
Deferred Tax	-	-
Deferred Tax (B)	-	-
TAX EXPENSES RECOGNISED IN CONSOLIDATED STATEMENT OF PROFIT AND LOSS (A+B)	1,177	727
Effective Tax Rate	24.935%	26.327%

(Rs. in lakh)

As at 31st March, 2022

As at 31st March, 2021

b) ADVANCE INCOME TAX (NET OF PROVISION)

At start of the year	264	217
Current Tax charge for the year	(1,177)	(727)
Taxes Paid/ (Refund) (Net)	1,088	774
At the end of the year	175	264

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

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

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

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

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

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

[401100] Notes - Subclassification and notes on liabilities and assets**Subclassification of trade receivables [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Unsecured considered good [Member]		Doubtful [Member]	
Classification of assets based on security [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	3,565	2,519	(A) 71	244
Allowance for bad and doubtful debts	0	0	(B) 57	244
Total trade receivables	3,565	2,519	14	0
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors	0	0	0	0
Trade receivables due by other officers	0	0	0	0
Trade receivables due by others	0	0	0	0
Total trade receivables due by directors, other officers or others	0	0	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	0	0
Trade receivables due by private companies in which any director is director	0	0	0	0
Trade receivables due by private companies in which any director is member	0	0	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0	0	0

Footnotes

(A) It represents Unsecured and Considered having significant increase in credit risk

(B) It represents Allowance for Trade Receivables having significant increase in credit risk

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	0	0	0	0
Mode of valuation	NA	NA	NA	NA

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	OCFAO1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	639	981
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Interest Accrued on Loans, Deposits and Investments	Interest Accrued on Loans, Deposits and Investments
Other current financial assets others	639	981

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	OCLO1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	374	314
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	(A) Other Payables	Other Payables
Other current liabilities, others	374	314

(A) Includes employee related payables.

Details of loans [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Loans [Member]		Loans to related parties [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	11,000	10,500	11,000	10,500
Allowance for bad and doubtful loans	0	0	0	0
Total loans	11,000	10,500	11,000	10,500
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 Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]	
	Loans given other related parties [Member]	
	Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2022	31/03/2021
Classification of assets based on security [Axis]		
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	(A) 11,000	10,500
Allowance for bad and doubtful loans	0	0
Total loans	11,000	10,500
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	0
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	0

Footnotes

(A) It represents Loans to Holding Company: Network18 Media & Investments Limited (Maximum Balance Outstanding during the year Rs.11,000 lakh (Previous year Rs. 10,500 lakh). The above loan has been given for business purpose/ general corporate purpose.

Other non-current financial assets, others [Table]

..(1)

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

Classification of other non-current financial assets others [Axis]	ONFAO1
	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	(A) 0
Other non-current financial assets, others [Abstract]	
Other non-current financial assets, others [Line items]	
Description other non-current financial assets, others	Security Deposits
Other non-current financial assets, others	(A) 0

Footnotes

(A) Rs.45,000

Details of advances [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Advances [Member]		Other Advances [Member]	
	Classification of advances [Axis]		Classification of assets based on security [Axis]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	175	265	175	265
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

Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Prepaid expenses [Member]		Advance tax [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	1	175	264
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

Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Advance income tax paid [Member]		Advances [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	(A) 175	264	687	853
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

Footnotes

(A) It represents Advance Income Tax (Net of Provision)

Details of advances [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
	Advances given suppliers [Member]		Other Advances [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	15	3	672	850
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

Details of advances [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
	Prepaid expenses [Member]		Deposits with statutory authorities [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	588	785	(A) 83	65
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

Footnotes

(A) It represents Balance with Government Authorities

Details of advances [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]	
	Other advances, others [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]	
Classification of assets based on security [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	1	0
Nature of other advance	Others	-
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Advance due by others	0	0
Total advance due by directors other officers or others	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
Advance due by private companies in which any director is director	0	0
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
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	236	155	39	18
Provision leave encashment	(A) 131	98	(B) 30	21
Total provisions for employee benefits	367	253	69	39
CSR expenditure provision	0	0	0	0
Total provisions	367	253	69	39

Footnotes

(A) It represents Provision for Compensated Absences

(B) It represents Provision for Compensated Absences

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (11) [See below]	
Disclosure of notes on loans explanatory [TextBlock]	Textual information (12) [See below]	
Total other non-current financial assets	0	0
Advances, non-current	175	265
Total other non-current assets	175	265
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other deposits with banks	(A) 262	60
Other balances with banks	(B) 3	2
Total balance with banks	265	62
Cash on hand	0	0
Total cash and cash equivalents	265	62
Total cash and bank balances	265	62
Balances held with banks to extent held as margin money	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Security deposits	19	21
Total other current financial assets	658	1,002
Advances, current	687	853
Total other current assets	687	853
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	0	0
Revenue received in advance	(C) 2,301	2,450
Advance received from customers	218	34
Total other advance	218	34
Taxes payable other tax	(D) 244	162
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	244	162
Total other current liabilities	3,137	2,960

Footnotes

- (A) It represents Balances with Bank in Deposit Accounts (There are no deposits with maturity of more than 12 months)
- (B) It represents Balances with Bank in Current Accounts
- (C) It represents Unearned Revenue
- (D) It represents Statutory Dues

Textual information (11)

Disclosure of notes on trade receivables explanatory [Text Block]

	(Rs. in lakh)	
	As at 31st March, 2022	As at 31st March, 2021
1. TRADE RECEIVABLES		
(Unsecured)		
Considered Good *	3,565	2,519
Considered having significant increase in credit risk	71	244
	3,636	2,763
Less: Allowance for Trade Receivables having significant increase in credit risk	57	244
Total	3,579	2,519

* Includes Trade Receivables from Related Parties

	(Rs. in lakh)	
	As at 31st March, 2022	As at 31st March, 2021
1.1 Movement in the Allowance for Trade Receivables having significant increase in credit risk		
At the beginning of the year	244	244
Movement during the year	(187)	-
At the end of the year	57	244

(Rs. in
lakh)

As at 31st March, 2022

Outstanding for following periods
from due date of payment *

	Less than 6 months	6 months -1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
1.2 Trade Receivables ageing schedule						
(i) Undisputed Trade receivables - considered good	1,217	104	5	-	-	1,326
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	11	0	3	14

* Represents Trade receivables net of allowances

(Rs. in
lakh)

As at 31st March, 2021

Outstanding for following periods
from due date of payment #

	Less than 6 months	6 months -1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
1.3 Trade Receivables ageing schedule						
(i) Undisputed Trade receivables - considered good	636	13	0	3	0	652
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-

Represents Trade receivables net of allowances

Textual information (12)

Disclosure of notes on loans explanatory [Text Block]

	(Rs. in lakh)	
	As at 31st March, 2022	As at 31st March, 2021
1. LOANS - CURRENT		
(Unsecured and considered good)		
Loans to Related Parties (Refer Note 28)	11,000	10,500
Total	11,000	10,500

	(Rs. in lakh)	
	As at 31st March, 2022	As at 31st March, 2021
1.1 Loans Given to Related Parties:		
Network18 Media & Investments Limited	11,000	10,500
(Maximum Balance Outstanding during the year Rs. 11,000 lakh (Previous year Rs. 10,500 lakh)		
Total	11,000	10,500

1.2 The above loan has been given for business purpose/ general corporate purpose.

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (13) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Claims against company not acknowledged as debt	0	0
Total contingent liabilities	0	0
Classification of commitments [Abstract]		
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0
Total commitments	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Net worth of company	15,055	11,521
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	500	4,200
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

Textual information (13)

Disclosure of additional balance sheet notes explanatory [Text Block]

	(Rs. in lakh)	
	As at 31st March, 2022	As at 31st March, 2021
1. TRADE PAYABLES DUE TO		
Micro Enterprises and Small Enterprises	36	21
Other than Micro Enterprises and Small Enterprises *	1,694	1,789
Total	1,730	1,810

* Includes Trade Payables to Related Parties

		(Rs. in lakh)				
		As at 31st March, 2022				
		Outstanding for following periods from due date of payment				
		Less than 1 year	1 - 2 year	2 - 3 year	More than 3 year	Total
1.1 Trade Payables aging schedule						
i	Micro Enterprises, Small Enterprises and Medium Enterprises	-	-	-	-	-
ii	Other than Micro Enterprises, Small Enterprises and Medium Enterprises	83	-	-	-	83
		(Rs. in lakh)				

As at 31st March, 2021

Outstanding for following periods from due date of payment

	Less than 1 year	1 - 2 year	2 - 3 year	More than 3 year	Total
1.2 Trade Payables aging schedule					
i Micro Enterprises, Small Enterprises and Medium Enterprises	-	-	-	-	-
ii Other than Micro Enterprises, Small Enterprises and Medium Enterprises	990	-	-	-	990

2. There are no balances outstanding as on 31st March, 2022 on account of any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

3. Previous year's figures have been regrouped wherever necessary to make them comparable to current year's figures.

4. The financial statements were approved for issue by the Board of Directors on 11th April, 2022.

[611800] Notes - Revenue

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

	01/04/2021 to 31/03/2022
Disclosure of revenue [TextBlock]	Textual information (14) [See below]

Textual information (14)

Disclosure of revenue [Text Block]

	(Rs. in lakh)	
	2021-22	2020-21
REVENUE FROM OPERATIONS		
Disaggregated Revenue		
Advertisement and Subscription Revenue	20,049	12,635
Other Operating Revenue	132	17
Total	20,181	12,652

Revenue from Operations include revenue recognised from the balance of contract liabilities at the beginning of the current and previous year respectively.

[612400] Notes - Service concession arrangements

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

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

[612000] Notes - Construction contracts

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

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

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

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Defined benefit plans categories [Axis]	DBPC1	
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity (Unfunded)	Gratuity (Unfunded)
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	275	173
Plan assets, at fair value	0	0
Net surplus (deficit) in plan	-275	-173
Actuarial assumption of discount rates	7.25%	6.83%
Actuarial assumption of expected rates of salary increases	6.00%	6.00%

Disclosure of net defined benefit liability (assets) [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]		
	Present value of defined benefit obligation [Member]		
Net defined benefit liability (assets) [Axis]	DBPC1		
Defined benefit plans categories [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	Gratuity (Unfunded)	Gratuity (Unfunded)	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	48	36	
Interest expense (income), net defined benefit liability (assets)	12	13	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]			
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	(A) -8	18	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-8	18	
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]			
Losses (gains) arising from settlements, net defined benefit liability (assets)	0	0	
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)	0	0	
Contributions to plan, net defined benefit liability (assets) [Abstract]			
Contributions to plan by plan participants, net defined benefit liability (assets)	0	0	
Total contributions to plan, net defined benefit liability (assets)	0	0	
Payments from plan, net defined benefit liability (assets)	(B) 46	9	
Increase (decrease) through other changes, net defined benefit liability (assets)	(C) 80	-30	
Total increase (decrease) in net defined benefit liability (assets)	102	-8	
Net defined benefit liability (assets) at end of period	275	173	181

(A) It represents Actuarial Gain on Defined Benefit Obligation

(B) It represents Benefits Paid

(C) It represents On Transfer

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits [TextBlock]	Textual information (15) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (15)

Disclosure of employee benefits [Text Block]

1. Defined Contribution Plans

Contribution to Defined Contribution Plans, recognised as expense for the year is as under:

Particulars	(Rs. in lakh)	
	2021-22	2020-21
Employer's Contribution to Provident Fund	165	115
Employer's Contribution to Pension Scheme	29	21
Employer's Contribution to Employees State Insurance (Current year Rs. 7,682, Previous year Rs. 15,463)	0	0

2. Defined Benefit Plans

The following table sets out the unfunded status of the defined benefit plans and the amount recognised in the consolidated financial statements:

i) Reconciliation of Opening and Closing balances of Defined Benefit Obligation:

	(Rs. in lakh)	
	2021-22	2020-21
	Gratuity (Unfunded)	
Defined Benefit Obligation at beginning of the year	173	181
Current Service Cost	48	36
Interest Cost	12	13
On Transfer	80	(30)
Actuarial (Gain)/ Loss	8	(18)
Less: Benefits Paid	46	9
Defined Benefit Obligation at year end	275	173

ii) Expenses recognised during the year:

	(Rs. in lakh)	
	Gratuity (Unfunded)	
	2021-22	2020-21
In Income Statement		
Current Service Cost	48	36
Interest Cost	12	13
On Transfer	80	(30)
Net Cost	140	19
In Other Comprehensive Income (OCI)		
Actuarial (Gain)/ Loss on Defined Benefit Obligation	8	(18)
Net (Income)/ Expense recognised in OCI	8	(18)

iii) Bifurcation of Actuarial Gain/ Loss on Obligation:

	(Rs. in lakh)	
	2021-22	2020-21
Actuarial (Gain)/ Loss on arising from Change in Demographic Assumption	-	4
Actuarial (Gain)/ Loss on arising from Change in Financial Assumption	(5)	3
Actuarial (Gain)/ Loss on arising from Experience Adjustment	13	(25)

iv) Actuarial Assumptions:

	Gratuity (Unfunded)	
	2021-22	2020-21
Mortality Table	IALM (2012-14)	IALM (2012-14)
Discount rate (per annum)	7.25%	6.83%

Rate of escalation in salary (per annum)	6.00%	6.00%
--	-------	-------

IALM - Indian Assured Lives Mortality

The discount rate is based on the prevailing market yields of Government of India Bonds as at the Balance Sheet date for the estimated terms of the obligations.

The estimates of rate of escalation in salary considered in actuarial valuation, take into account inflation, seniority, promotion and other relevant factors including supply and demand in the employment market. The above information is certified by the actuary.

v) Sensitivity Analysis

Significant Actuarial assumptions for the determination of the defined benefit obligation are discount rate, expected salary increase and employee attrition rate. The sensitivity analysis below, have been determined based on reasonable possible change of the assumptions occurring at the end of the reporting period, while holding all other assumptions constant. The result of Sensitivity Analysis is given below:

	(Rs. in lakh)	
	Gratuity (Unfunded)	
	As at	As at
	31st March, 2022	31st March, 2021
a) Impact of the Change in Discount Rate		
Present value of Obligation at the end of the period	275	173
i) Impact due to increase of 0.50%	(6)	(4)
ii) Impact due to decrease of 0.50%	6	4
b) Impact of the Change in Salary Increase		
Present value of Obligation at the end of the period	275	173
i) Impact due to increase of 0.50%	6	4
ii) Impact due to decrease of 0.50%	(5)	(4)
c) Impact of the Change in Attrition Rate		
Present value of Obligation at the end of the period	275	173
i) Impact due to increase of 0.50%	(1)	(1)

ii) Impact due to decrease of 0.50% 1 1

vi) Maturity Profile of Defined Benefit Obligation

Year	(Rs. in lakh)	
	2021-22	2020-21
0 to 1 Year	39	18
1 to 2 Year	41	23
2 to 3 Year	33	23
3 to 4 Year	28	18
4 to 5 Year	25	15
5 to 6 Year	21	13
6 Year onwards	88	63

vii) These plans typically expose the Group to actuarial risks such as Interest Risk, Longevity Risk and Salary Risk.

Interest Risk

A decrease in the discount rate will increase the plan liability.

Longevity Risk

The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants. An increase in the life expectancy of the plan participants will increase the plan's liability.

Salary Risk

The present value of the defined plan liability is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the plan's liability.

[612800] Notes - Borrowing costs

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

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

[612200] Notes - Leases

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

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

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

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

Miscellaneous other operating revenues [Axis]	MOOR1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	132	17
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	Other Operating Revenue	Other Operating Revenue
Miscellaneous other operating revenues	132	17

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Refer Disclosure of Revenue [Text Block]	
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	20,049	12,635
Other operating revenues	132	17
Other operating revenues	132	17
Total revenue from operations other than finance company	20,181	12,652
Total revenue from operations	20,181	12,652
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	132	17
Total other operating revenues	132	17
Total other operating revenues	132	17
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	132	17
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	(A) 1	2
Interest on other current investments	(B) 709	522
Total interest income on current investments	710	524
Total interest income	710	524
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from subsidiaries	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	(C) 52	103
Total net gain/loss on sale of investments	52	103
Other non-operating income [Abstract]		
Interest on income tax refund	47	0
Miscellaneous other non-operating income	(D) 54	185
Total other non-operating income	101	185
Total other income	863	812
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense deposits	0	0
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	5,416	3,662
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	0	0
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	204	143
Total contribution to provident and other funds	204	143
Gratuity	140	19
Staff welfare expense	127	115
Total employee benefit expense	5,887	3,939
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	81	89
Amortisation expense	15	16
Total depreciation, depletion and amortisation expense	96	105
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0

Rent	495	358
Repairs to building	0	0
Repairs to machinery	(E) 39	33
Insurance	10	7
Rates and taxes excluding taxes on income [Abstract]		
Cost taxes other levies by government local authorities	(F) 2	2
Total rates and taxes excluding taxes on income	2	2
Electricity expenses	94	93
Telephone postage	(G) 21	4
Travelling conveyance	124	49
Legal professional charges	(H) 46	39
Directors sitting fees	5	2
Advertising promotional expenses	(I) 2,083	1,655
Cost repairs maintenance other assets	(J) 1	1
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	(K) 10	1
Payments to auditor [Abstract]		
Payment for audit services	(L) 15	15
Total payments to auditor	15	15
CSR expenditure	(M) 31	27
Miscellaneous expenses	(N) 7,366	4,372
Total other expenses	10,342	6,658
Current tax [Abstract]		
Current tax pertaining to previous years	0	-4
Current tax pertaining to current year	1,177	731
Total current tax	1,177	727

Footnotes

(A) It represents Interest Income on Bank Deposits measured at Amortised Cost

(B) It represents Interest income on Other Financial Assets measured at Amortised Cost

(C) It represents Net Realised Gain arising on Financial Assets designated at Fair Value through Profit or Loss

(D) It includes Net Gain arising on Financial Assets designated at Fair Value through Profit or Loss- Unrealised Gain Rs.49 Lakh [P.Y. Rs.16 Lakh], Liabilities/ Provisions no longer required written back (Current year Rs.8,736, Previous year Nil) and Miscellaneous Income Rs.5 Lakh [P.Y. Rs.169 Lakh]

(E) It represents Repairs to Plant and Machinery

(F) It represents Rates and Taxes

(G) It represents Telephone and Communication Expenses

(H) It represents Professional and Legal Fees

(I) It represents Marketing, Distribution and Promotional Expense

(J) It represents Other Repairs

(K) It represents (Profit)/ Loss on Sale/ Discard of Property, Plant and Equipment and Intangible Asset (Net)

(L) It represents Payment to Auditors

(M) It represents Charity and Donation

(N) It includes OPERATIONAL COSTS - Web Space Purchased Rs. 3,900 Lakh [P.Y. Rs.2,097 Lakh], Content Expenses Rs.1,875 Lakh [P.Y. Rs.1,388 Lakh] and Other Production Expenses Rs.1,530 Lakh [P.Y. Rs.629 Lakh], It also includes OTHER EXPENSES - Bad Debts and Net Allowance for/ (Reversal of) Doubtful Receivables Rs. -187 Lakh [P.Y. Rs.29 Lakh], Net Foreign Exchange (Gain)/ Loss Rs. -28 Lakh [P.Y. Rs.19 Lakh] and Other Establishment Expenses Rs.276 Lakh [P.Y. Rs.210 Lakh]

[613200] Notes - Cash flow statement

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	265	62	44
Cash and cash equivalents	265	62	
Income taxes paid (refund), classified as operating activities	1,088	774	
Total income taxes paid (refund)	1,088	774	

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]	Textual information (16) [See below]	
Changes in inventories of finished goods	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Domestic sale manufactured goods	0	0
Total domestic turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	14,073	8,155
Export revenue services	5,976	4,480
Total revenue from sale of services	20,049	12,635
Gross value of transaction with related parties	6,787	5,348
Bad debts of related parties	0	0

Textual information (16)**Additional information on profit and loss account explanatory [Text Block]****CORPORATE SOCIAL RESPONSIBILITY (CSR)**

(a) CSR amount required to be spent by Companies within the Group as per Section 135 of the Companies Act, 2013 read with Schedule VII thereof during the year is Rs. 30 lakh (Previous year Rs. 27 lakh).

(b) Expenditure related to Corporate Social Responsibility amounted to Rs. 31 lakh (Previous Year Rs. 27 lakh) and was spent through Reliance Foundation, a related party. Details are as follows:

	(Rs. in lakh)	
	2021-22	2020-21
Promoting Health Care including Preventive Health Care	31	27
Total	31	27

[611200] Notes - Fair value measurement**Disclosure of fair value measurement of assets [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]			
	Other assets [Member]			Other assets 1 [Member]
Classes of assets [Axis]	Level 1 of fair value hierarchy [Member]			Level 1 of fair value hierarchy [Member]
Levels of fair value hierarchy [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	4,132	1,413	1,292	4,132
Nature of other assets	Please refer to the description as given in child member	Please refer to the description as given in child member		Investments
Description of valuation techniques used in fair value measurement, assets	Please refer to the description as given in child member	Please refer to the description as given in child member		Inputs are Quoted prices (unadjusted) in active markets for identical assets or liabilities.
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	101	119		101
Purchases, fair value measurement, assets	9,333	10,036		9,333
Sales, fair value measurement, assets	6,715	10,034		6,715
Total increase (decrease) in fair value measurement, assets	2,719	121		2,719
Assets at end of period	4,132	1,413	1,292	4,132
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Please refer to the description as given in child member	Please refer to the description as given in child member		(A) Other Income
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Please refer to the description as given in child member	Please refer to the description as given in child member		Not Applicable
Nature of other assets	Please refer to the description as given in child member	Please refer to the description as given in child member		Investments

(A) Other Income - Rs.52 lakh realised and Rs.49 lakh unrealised

Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	At fair value [Member]	
Classes of assets [Axis]	Other assets 1 [Member]	
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of assets [Abstract]		
Disclosure of fair value measurement of assets [Line items]		
Assets	1,413	1,292
Nature of other assets	Investments	
Description of valuation techniques used in fair value measurement, assets	Inputs are Quoted prices (unadjusted) in active markets for identical assets or liabilities.	
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	119	
Purchases, fair value measurement, assets	10,036	
Sales, fair value measurement, assets	10,034	
Total increase (decrease) in fair value measurement, assets	121	
Assets at end of period	1,413	1,292
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	(A) Other Income	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Not Applicable	
Nature of other assets	Investments	

(A) Other Income - Rs.103 lakh realised and Rs.16 lakh unrealised

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement [TextBlock]	Textual information (17) [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	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		

Textual information (17)

Disclosure of fair value measurement [Text Block]

1. FAIR VALUE MEASUREMENT HIERARCHY

	As at 31st March, 2022					As at 31st March, 2021			(Rs. in lakh)
	Carrying Amount	Level of input used in	Level of input used in			Carrying Amount	Level of input used in	Level of input used in	
			Level 1	Level 2	Level 3			Level 1	Level 2
Financial Assets									
At Amortised Cost *									
Trade Receivables	3,579	-	-	-	-	2,519	-	-	-
Cash and Cash Equivalents	265	-	-	-	-	62	-	-	-
Loans	11,000	-	-	-	-	10,500	-	-	-
Other Financial Assets	658	-	-	-	-	1,002	-	-	-
AT FVTPL									
Investments	4,132	4,132	-	-	-	1,413	1,413	-	-
Financial Liabilities									
At Amortised Cost *									
Trade Payables	1,730	-	-	-	-	1,810	-	-	-

* The fair values of the financial assets and liabilities approximates their carrying amounts.

1.1 The fair value hierarchy is based on inputs to valuation techniques that are used to measure fair value that are either observable or unobservable and consist of the following three levels:

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

Level 2: Inputs are other than the quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: Inputs are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part using a valuation model based on assumption that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

1.2 Valuation Methodology

All financial instruments are initially recognised and subsequently re-measured at fair value as described below:

- a) The fair value of investment in quoted Equity Shares and Mutual Funds is measured at quoted price or Net Assets Value (NAV).
- b) The fair value of the remaining financial instruments is determined based on information about market participants, assumptions and other data that are available including using discounted cash flow analysis, as applicable.

[613300] Notes - Operating segments

Disclosure of major customers [Table]

..(1)

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

Major customers [Axis]	MC1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of major customers [Abstract]		
Disclosure of major customers [Line items]		
Name of major customers	One customer represents more than 10% of the Group's total revenue during the year as well as in previous year.	One customer represents more than 10% of the Group's total revenue during the year as well as in previous year.

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of entity's operating segments [TextBlock]	Textual information (18) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]	One customer represents more than 10% of the Group's total revenue during the year as well as in previous year.	
Whether there are any major customers	Yes	Yes

Textual information (18)

Disclosure of entity's operating segments [Text Block]

The Group is engaged in only one segment i.e. 'Media Operations' and hence there is no separate reportable segment as per Ind AS 108 'Operating Segments'. Since the Group's operations are primarily in India, it has determined single geographical segment.

One customer represents more than 10% of the Group's total revenue during the year as well as in previous year.

[610700] Notes - Business combinations

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities**Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	Subs1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	MONEYCONTROL.DOT COM INDIA LIMITED	MONEYCONTROL.DOT COM INDIA LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA
CIN of subsidiary company	U67120MH1999PLC120771	U67120MH1999PLC120771
Nature of issuing authority in country of incorporation or residence subsidiary company	ROC	ROC
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes
SRN of filing of balance sheet by subsidiary	F28040830	T54234448
Whether financial year of subsidiary different from financial year of holding company	No	No
Financial year of subsidiary [Abstract]		
Start date of accounting period of subsidiary	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%
Key information about subsidiary [Abstract]		
Reporting currency of subsidiary	INR	INR
Exchange rate as applicable for subsidiary	1	1
Share capital of subsidiary	99	99
Reserves and surplus of subsidiary	-53.08	-105.83
Total assets of subsidiary	46.89	48.43
Total liabilities of subsidiary	0.97	55.26
Investment of subsidiary	30.06	6.8
Turnover of subsidiary	83.35	16.74
Profit before tax of subsidiary	52.75	-30.94
Provision for tax of subsidiary	0	0
Profit after tax of subsidiary	52.75	-30.94
Proposed dividend of subsidiary	0	0
Name of subsidiary	MONEYCONTROL.DOT COM INDIA LIMITED	MONEYCONTROL.DOT COM INDIA LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA
CIN of subsidiary company	U67120MH1999PLC120771	U67120MH1999PLC120771

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]	Textual information (19) [See below]	
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 1	[pure] 1
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

Textual information (19)

Disclosure of interests in subsidiaries [Text Block]

FORM AOC-1

[Pursuant to first proviso to sub-section (3) of Section 129 of the Companies Act 2013, read with Rule 5 of Companies (Accounts) Rules, 2014]

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

Part "A" : Subsidiaries

											(Rs. in lakh)	
Sr. No.	Name of Subsidiary Company	The date since which subsidiary was acquired	Reporting Currency	Share Capital	Other Equity \$	Total Assets	Total Liabilities	Investments	Revenue from Operations/ Total Income	Profit Before Taxation	Provision for Taxation	Profit After Taxation
1	Moneycontrol Dot Com India Limited	29.06.2000	INR	99.00	(53.08)	46.89	0.97	30.06	83.35	52.75	-	52.75

						(Rs. in lakh)
Sr. No.	Name of Subsidiary Company	Other Comprehensive Income	Total Comprehensive Income	Proposed Dividend	% of Shareholding	
1	Moneycontrol Dot Com India Limited	-	52.75	-	100.00%	

\$ Includes Reserves and Surplus

[613400] Notes - Consolidated Financial Statements**Disclosure of details of entities consolidated [Table]**

..(1)

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

Entities consolidated [Axis]	EC1	EC2	EC3
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]			
Disclosure of additional information consolidated financial statements [Line items]			
Name of entity consolidated	e-Eighteen.com Limited	Moneycontrol Dot Com India Limited	Adjustments arising out of consolidation
Type of entity consolidated	Parent	Indian Subsidiary	(A) Non Controlling Interests In All Subsidiaries
Amount of net assets of entity consolidated	15,323.83	45.92	-95.22
Net assets of entity as percentage of consolidated net assets	100.32%	0.30%	-0.62%
Amount of share in profit or loss of entity consolidated	3,488.94	52.75	0.02
Share in profit or loss of entity as percentage of consolidated profit or loss	98.51%	1.49%	0.00%
Amount of share in other comprehensive income consolidated	-7.89	0	0
Share in other comprehensive income consolidated	100.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	3,481.05	52.75	0.02
Share in comprehensive income consolidated	98.51%	1.49%	0.00%

Footnotes

(A) It represents Adjustments arising out of consolidation

Disclosure of details of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	Subs1
	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	MONEYCONTROL.DOT COM INDIA LIMITED
Principal place of business of subsidiary consolidated	First Floor, Empire Complex, 414 - Senapati Bapat Marg, Lower Parel, Mumbai, Mumbai City MH 400013 IN
Country of incorporation or residence of subsidiary consolidated	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2022
Description of reason why using different reporting date or period for subsidiary consolidated	Not Applicable
Proportion of ownership interest in subsidiary consolidated	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%

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

	01/04/2021 to 31/03/2022
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	Textual information (20) [See below]
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

Textual information (20)

Disclosure of notes on consolidated financial statements explanatory [Text Block]

ADDITIONAL INFORMATION, AS REQUIRED UNDER SCHEDULE III TO THE COMPANIES ACT, 2013, OF ENTERPRISES CONSOLIDATED AS SUBSIDIARIES/ ASSOCIATES/ JOINT VENTURES

Name of the Enterprise	Net Assets i.e. Total Assets minus Total Liabilities		Share in Profit or (Loss) (PAT)		Share in Other Comprehensive Income		Share in Total Comprehensive Income	
	As % of Consolidated Net Assets	Amount (Rs. in lakh)	As % of Consolidated Profit or (Loss)	Amount (Rs. in lakh)	As % of Consolidated Other Comprehensive Income	Amount (Rs. in lakh)	As % of Consolidated Total Comprehensive Income	Amount (Rs. in lakh)
PARENT								
e-Eighteen.com Limited	100.32%	15,323.83	98.51%	3,488.94	100.00%	(7.89)	98.51%	3,481.05
SUBSIDIARY								
Indian								
Moneycontrol Dot Com India Limited	0.30%	45.92	1.49%	52.75	0.00%	-	1.49%	52.75
Adjustments arising out of consolidation	(0.62%)	(95.22)	0.00%	0.02	0.00%	-	0.00%	0.02
Total	100.00%	15,274.53	100.00%	3,541.71	100.00%	(7.89)	100.00%	3,533.82

[611400] Notes - Separate financial statements

Disclosure of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	Subs1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	MONEYCONTROL.DOT COM INDIA LIMITED	MONEYCONTROL.DOT COM INDIA LIMITED
CIN of subsidiary company	U67120MH1999PLC120771	U67120MH1999PLC120771
Country of incorporation or residence of subsidiary	INDIA	INDIA

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of separate financial statements [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Method used to account for investments in subsidiaries	Consolidation Method	Consolidation Method

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Parent [Member]		Entities with joint control or significant influence over entity [Member]	
	RP1		RP1	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Network 18 Media & Investments Limited	Network 18 Media & Investments Limited	Independent Media Trust	Independent Media Trust
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AAAT9100P	AAAT9100P
CIN of related party	L65910MH1996PLC280969	L65910MH1996PLC280969		
Description of nature of transactions with related party	Revenue from Operations, Interest Income, Expenditure for services received, Loan Given and Other Income	Revenue from Operations, Interest Income, Expenditure for services received and Loan Given		-
Description of nature of related party relationship	(A) Holding company	Holding company	Enterprise exercising Control	Enterprise exercising Control
Related party transactions [Abstract]				
Services received related party transactions	(B) 3,342	2,234		
Revenue from rendering of services related party transactions	(C) 285	344		
Transfers under finance agreements to entity, related party transactions	(D) 500	4,200		
Other related party transactions expense			0	0
Other related party transactions income	(E) 710	522		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(F) 319	715		
Amounts receivable related party transactions	(G) 12,218	12,203		

Footnotes

(A) Enterprise Exercising Control

(B) It represents Expenditure for services received

(C) It represents Revenue from Operations

(D) It represents Loan given

(E) It includes Interest Income Rs.709 Lakh [P.Y.Rs. 522 Lakh] and Other Income Rs. 1 Lakh [P.Y. Rs. Nil]

(F) It represents Trade Payables

(G) It includes Loans receivable (including Interest accrued) Rs.11,639 Lakh [P.Y. Rs.11,480 Lakh], Trade Receivables Rs.103 Lakh [P.Y. Rs.41 Lakh] and Prepaid Expenses Rs.476 Lakh [P.Y. Rs.682 Lakh]

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	RP2		RP3	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) Adventure Marketing Private Limited	Adventure Marketing Private Limited	(B) Watermark Infratech Private Limited	Watermark Infratech Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74900MH2011PTC274179	U74900MH2011PTC274179	U70101MH2011PTC274338	U70101MH2011PTC274338
Description of nature of transactions with related party	-	-	-	-
Description of nature of related party relationship	Enterprise exercising Control	Enterprise exercising Control	Enterprise exercising Control	Enterprise exercising Control
Related party transactions [Abstract]				
Other related party transactions expense	0	0	0	0

Footnotes

(A) Control by Independent Media Trust of which Reliance Industries Limited is the sole beneficiary

(B) Control by Independent Media Trust of which Reliance Industries Limited is the sole beneficiary

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	RP4		RP5	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) Colorful Media Private Limited	Colorful Media Private Limited	(B) RB Media Holdings Private Limited	RB Media Holdings Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U93000MH2010PTC274181	U93000MH2010PTC274181	U74300MH2010PTC274331	U74300MH2010PTC274331
Description of nature of transactions with related party	-	-	-	-
Description of nature of related party relationship	Enterprise exercising Control	Enterprise exercising Control	Enterprise exercising Control	Enterprise exercising Control
Related party transactions [Abstract]				
Other related party transactions expense	0	0	0	0

Footnotes

(A) Control by Independent Media Trust of which Reliance Industries Limited is the sole beneficiary

(B) Control by Independent Media Trust of which Reliance Industries Limited is the sole beneficiary

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	RP6		RP7	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) RB Mediasoft Private Limited	RB Mediasoft Private Limited	(B) RRB Mediasoft Private Limited	RRB Mediasoft Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74300MH2011PTC274332	U74300MH2011PTC274332	U74900MH2011PTC274334	U74900MH2011PTC274334
Description of nature of transactions with related party	-	-	-	-
Description of nature of related party relationship	Enterprise exercising Control	Enterprise exercising Control	Enterprise exercising Control	Enterprise exercising Control
Related party transactions [Abstract]				
Other related party transactions expense	0	0	0	0

Footnotes

(A) Control by Independent Media Trust of which Reliance Industries Limited is the sole beneficiary

(B) Control by Independent Media Trust of which Reliance Industries Limited is the sole beneficiary

Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	RP8		RP9	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) RB Holdings Private Limited	RB Holdings Private Limited	Teesta Retail Private Limited	Teesta Retail Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U65993MH2008PTC274362	U65993MH2008PTC274362	U51101GJ2007PTC134411	U51101GJ2007PTC134411
Description of nature of transactions with related party	-	-	-	-
Description of nature of related party relationship	Enterprise exercising Control	Enterprise exercising Control	Enterprise exercising Control	Enterprise exercising Control
Related party transactions [Abstract]				
Other related party transactions expense	0	0	0	0

Footnotes

(A) Control by Independent Media Trust of which Reliance Industries Limited is the sole beneficiary

Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Other related parties [Member]			
	RP1		RP2	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Reliance Industries Limited	Reliance Industries Limited	Reliance Industrial Investments and Holdings Limited	Reliance Industrial Investments and Holdings Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	L17110MH1973PLC019786	L17110MH1973PLC019786	U65910GJ1986PLC106745	U65910GJ1986PLC106745
Description of nature of transactions with related party	Expenditure for services received	Expenditure for services received	-	-
Description of nature of related party relationship	Beneficiary/ Protector of Independent Media Trust	Beneficiary/ Protector of Independent Media Trust	Beneficiary/ Protector of Independent Media Trust	Beneficiary/ Protector of Independent Media Trust
Related party transactions [Abstract]				
Services received related party transactions	(A) 534	453		
Other related party transactions expense			0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(B) 58	207		

Footnotes

(A) It represents Expenditure for services received

(B) It represents Trade Payables

Disclosure of transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis]	Other related parties [Member]			
	RP3		RP4	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	TV18 Broadcast Limited	TV18 Broadcast Limited	Reliance Projects & Property Management Services Limited	Reliance Projects & Property Management Services Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	L74300MH2005PLC281753	L74300MH2005PLC281753	U72501GJ2019PLC108755	U72501GJ2019PLC108755
Description of nature of transactions with related party	Revenue from Operations, Expenditure for services received and Other Income	Revenue from Operations and Expenditure for services received	Expenditure for services received	Expenditure for services received
Description of nature of related party relationship	Fellow Subsidiary	Fellow Subsidiary	Fellow Subsidiary	Fellow Subsidiary
Related party transactions [Abstract]				
Services received related party transactions	(A) 1,182	720	(B) 43	5
Revenue from rendering of services related party transactions	(C) 528	725		
Other related party transactions income	(D) 1	0		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(E) 114	32	(F) 3	0
Amounts receivable related party transactions	(G) 117	143		

Footnotes

- (A) It represents Expenditure for services received
(B) It represents Expenditure for services received
(C) It represents Revenue from Operations
(D) It represents Other Income
(E) It represents Trade Payables
(F) It represents Trade Payables
(G) It represents Trade Receivables

Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis]	Other related parties [Member]			
	RP5		RP6	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Greycells18 Media Limited	Greycells18 Media Limited	Reliance Jio Infocomm Limited	Reliance Jio Infocomm Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U65923MH2006PLC274887	U65923MH2006PLC274887	U72900GJ2007PLC105869	U72900GJ2007PLC105869
Description of nature of transactions with related party	Expenditure for services received and Other Income	Expenditure for services received	Expenditure for services received	Expenditure for services received
Description of nature of related party relationship	Fellow Subsidiary	Fellow Subsidiary	Fellow Subsidiary	Fellow Subsidiary
Related party transactions [Abstract]				
Services received related party transactions	(A) 22	29	(B) 2	2
Other related party transactions income	(C) 1	0		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(D) 2	2		
Amounts receivable related party transactions	(E) 0	0		

Footnotes

(A) It represents Expenditure for services received

(B) It represents Expenditure for services received

(C) It represents Other Income

(D) It represents Trade Payables

(E) It represents Trade Receivables Current year Rs.17,966 and Previous Year Nil.

Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis]	Other related parties [Member]			
	RP7		RP8	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Reliance Retail Limited	Reliance Retail Limited	Reliance Corporate IT Park Limited	Reliance Corporate IT Park Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U01100MH1999PLC120563	U01100MH1999PLC120563	U74140GJ2001PLC107554	U74140GJ2001PLC107554
Description of nature of transactions with related party	Expenditure for services received	Expenditure for services received	Expenditure for services received	Expenditure for services received
Description of nature of related party relationship	Fellow Subsidiary	Fellow Subsidiary	Fellow Subsidiary	Fellow Subsidiary
Related party transactions [Abstract]				
Services received related party transactions	(A) 8	6	(B) 2	3
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			0	(C) 1

Footnotes

(A) It represents Expenditure for services received

(B) It represents Expenditure for services received

(C) It represents Trade Payables

Disclosure of transactions between related parties [Table]

..(10)

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

Categories of related parties [Axis]	Other related parties [Member]			
	RP9		RP10	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	JIO PLATFORMS LIMITED	JIO PLATFORMS LIMITED	SAAVN MEDIA LIMITED	SAAVN MEDIA LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U72900GJ2019PLC110816	U72900GJ2019PLC110816	U72300MH2011PLC221359	U72300MH2011PLC221359
Description of nature of transactions with related party	Expenditure for services received	Expenditure for services received	Revenue from Operations and Expenditure for services received	Revenue from Operations and Expenditure for services received
Description of nature of related party relationship	Fellow Subsidiary	Fellow Subsidiary	Fellow Subsidiary	Fellow Subsidiary
Related party transactions [Abstract]				
Services received related party transactions	(A) 19	14	(B) 26	85
Revenue from rendering of services related party transactions			(C) 26	85

Footnotes

- (A) It represents Expenditure for services received
 (B) It represents Revenue from Operations
 (C) It represents Revenue from Operations

Disclosure of transactions between related parties [Table]

..(11)

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

Categories of related parties [Axis]	Other related parties [Member]			
	RP11		RP12	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	VIACOM 18 MEDIA PRIVATE LIMITED	VIACOM 18 MEDIA PRIVATE LIMITED	Reliance Foundation	Reliance Foundation
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U92100MH1995PTC095508	U92100MH1995PTC095508	U85110MH2010NPL207270	U85110MH2010NPL207270
Description of nature of transactions with related party	Expenditure for services received	Revenue from Operations and Expenditure for services received	Donation	Donation
Description of nature of related party relationship	Fellow Subsidiary	Fellow Subsidiary	Enterprise over which Key Managerial Personnel (KMP) of the beneficiary of Independent Media Trust (IMT) is able to exercise significant influence	Enterprise over which Key Managerial Personnel (KMP) of the beneficiary of Independent Media Trust (IMT) is able to exercise significant influence
Related party transactions [Abstract]				
Services received related party transactions	(A) 5	48		
Revenue from rendering of services related party transactions	0	(B) 46		
Other related party transactions expense			(C) 31	27
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(D) 0	2		

Footnotes

- (A) It represents Expenditure for services received
 (B) It represents Revenue from Operations
 (C) It represents Donation. Donation denotes contribution in relation to Corporate Social Responsibility Expenditure.
 (D) It includes Unearned Revenue Rs. 763 [P.Y. Rs. 2 Lakh] and Trade Payables Rs. 38,686 [P.Y. Rs. Nil]

Disclosure of transactions between related parties [Table]

..(12)

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

Categories of related parties [Axis]	Other related parties [Member]			
	RP13		RP14	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	AETN18 MEDIA PRIVATE LIMITED	AETN18 MEDIA PRIVATE LIMITED	INFOMEDIA PRESS LIMITED	INFOMEDIA PRESS LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74300MH2010PTC274878	U74300MH2010PTC274878	L22219MH1955PLC281164	L22219MH1955PLC281164
Description of nature of transactions with related party	Revenue from Operations and Other Income	-	Other Income	-
Description of nature of related party relationship	Fellow Subsidiary	Fellow Subsidiary	Fellow Subsidiary	Fellow Subsidiary
Related party transactions [Abstract]				
Revenue from rendering of services related party transactions	(A) 1	0		
Other related party transactions income	(B) 1	0	(C) 1	0

Footnotes

(A) It represents Revenue from Operations

(B) It represents Other Income

(C) It represents Other Income

Disclosure of transactions between related parties [Table]

..(13)

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

Categories of related parties [Axis]	Other related parties [Member]	
	RP15	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	IBN LOKMAT NEWS PRIVATE LIMITED	IBN LOKMAT NEWS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	U65923MH2007PTC281111	U65923MH2007PTC281111
Description of nature of transactions with related party	Expenditure for services received and Other Income	-
Description of nature of related party relationship	Joint Venture of Fellow Subsidiary	Joint Venture of Fellow Subsidiary
Related party transactions [Abstract]		
Services received related party transactions	(A) 16	0
Other related party transactions income	(B) 1	0

Footnotes

(A) It represents Expenditure for services received

(B) It represents Other Income

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of related party [TextBlock]	Textual information (21) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

Textual information (21)

Disclosure of related party [Text Block]

1. RELATED PARTIES DISCLOSURES

As per Ind AS 24, the disclosures of transactions with the related parties are given below:

1.1 List of related parties where control exists and related parties with whom transactions have taken place and relationships:

Name of the Related Party	Relationship
1 Independent Media Trust	Enterprises Exercising Control
2 Adventure Marketing Private Limited *	Enterprises Exercising Control
3 Colorful Media Private Limited *	Enterprises Exercising Control
4 Network18 Media & Investments Limited	Enterprises Exercising Control
5 RB Holdings Private Limited *	Enterprises Exercising Control
6 RB Media Holdings Private Limited *	Enterprises Exercising Control
7 RB Mediasoft Private Limited *	Enterprises Exercising Control
8 RRB Mediasoft Private Limited *	Enterprises Exercising Control
9 Teesta Retail Private Limited	Enterprises Exercising Control
10 Watermark Infratech Private Limited *	Enterprises Exercising Control
11 Reliance Industries Limited	Beneficiary/ Protector of Independent Media Trust
12 Reliance Industrial Investments and Holdings Limited	Beneficiary/ Protector of Independent Media Trust
13 AETN18 Media Private Limited	Fellow Subsidiaries
14 Greycells18 Media Limited	Fellow Subsidiaries
15 Infomedia Press Limited	Fellow Subsidiaries
16 Jio Platforms Limited	Fellow Subsidiaries

17	Reliance Corporate IT Park Limited	Fellow Subsidiaries
18	Reliance Jio Infocomm Limited	Fellow Subsidiaries
19	Reliance Projects & Property Management Services Limited	Fellow Subsidiaries
20	Reliance Retail Limited	Fellow Subsidiaries
21	Saavn Media Limited	Fellow Subsidiaries
22	TV18 Broadcast Limited	Fellow Subsidiaries
23	Viacom 18 Media Private Limited	Fellow Subsidiaries
24	IBN Lokmat News Private Limited	Joint Venture (JV) of Fellow Subsidiary
25	Reliance Foundation	Enterprise over which Key Managerial Personnel (KMP) of the beneficiary of Independent Media Trust (IMT) is able to exercise significant influence

* Control by Independent Media Trust of which Reliance Industries Limited is the sole beneficiary

1.2 Details of transactions and balances with related parties

						(Rs. in lakh)
	Enterprises Exercising Control	Beneficiary/ Protector of Independent Media Trust	Fellow Subsidiaries	Joint Venture of Fellow Subsidiary	Enterprise over which KMP of the beneficiary of IMT is able to exercise significant influence	Total
Transactions during the						
A year (excluding Reimbursements):						
1	Revenue from Operations	285	-	555	-	840
		344	-	856	-	1,200
2	Interest Income	709	-	-	-	709
		522	-	-	-	522
3	Other Income	1	-	4	1	6
		-	-	-	-	-

4 Expenditure for services received	3,342	534	1,309	16	-	5,201
	2,234	453	912	-	-	3,599
5 Loan given	500	-	-	-	-	500
	4,200	-	-	-	-	4,200
6 Donation	-	-	-	-	31	31
	-	-	-	-	27	27
B Balance at the year end:						
Loans receivable 1 (including Interest accrued)	11,639	-	-	-	-	11,639
	11,480	-	-	-	-	11,480
2 Trade Receivables	103	-	117	-	-	220
	41	-	143	-	-	184
3 Trade Payables	319	58	119	-	-	496
	715	207	35	-	-	957
4 Prepaid Expenses	476	-	-	-	-	476
	682	-	-	-	-	682
5 Unearned Revenue	-	-	0	-	-	0
	-	-	2	-	-	2

1.3 Disclosure in respect of major related party transactions and balances during the year:

(Rs. in lakh)

Relationship

2021-22 2020-21

A Transactions during the year:

1 Revenue from Operations

Network18 Media & Investments Limited	Enterprise Exercising Control	285	344
AETN18 Media Private Limited	Fellow Subsidiary	1	-
Saavn Media Limited	Fellow Subsidiary	26	85
TV18 Broadcast Limited	Fellow Subsidiary	528	725
Viacom 18 Media Private Limited	Fellow Subsidiary	-	46

2 Interest Income

Network18 Media & Investments Limited	Enterprise Exercising Control	709	522
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3 Other Income

Network18 Media & Investments Limited	Enterprise Exercising Control	1	-
AETN18 Media Private Limited	Fellow Subsidiary	1	-
Greycells18 Media Limited	Fellow Subsidiary	1	-
Infomedia Press Limited	Fellow Subsidiary	1	-
TV18 Broadcast Limited	Fellow Subsidiary	1	-
IBN Lokmat News Private Limited	JV of Fellow Subsidiary	1	-

4 Expenditure for services received

Network18 Media & Investments Limited	Enterprise Exercising Control	3,342	2,234
Reliance Industries Limited	Beneficiary/ Protector of Independent Media Trust	534	453
Greycells18 Media Limited	Fellow Subsidiary	22	29
Jio Platforms Limited	Fellow Subsidiary	19	14
Reliance Corporate IT Park Limited	Fellow Subsidiary	2	3
Reliance Jio Infocomm Limited	Fellow Subsidiary	2	2
Reliance Projects & Property Management Services Limited	Fellow Subsidiary	43	5

Reliance Retail Limited	Fellow Subsidiary	8	6
Saavn Media Limited	Fellow Subsidiary	26	85
TV18 Broadcast Limited	Fellow Subsidiary	1,182	720
Viacom 18 Media Private Limited	Fellow Subsidiary	5	48
IBN Lokmat News Private Limited	JV of Fellow Subsidiary	16	-
5 Loan given			
Network18 Media & Investments Limited	Enterprise Exercising Control	500	4,200
6 Donation *			
Reliance Foundation	Enterprise over which KMP of the beneficiary of IMT is able to exercise significant influence	31	27

* Denotes contribution in relation to Corporate Social Responsibility Expenditure

1.3 Disclosure in respect of major related party transactions and balances during the year :

		(Rs. in lakh)	
	Relationship	As at 31st March, 2022	As at 31st March, 2021
B Balance at the year end:			
1 Loans receivable (including Interest accrued)			
Network18 Media & Investments Limited	Enterprise Exercising Control	11,639	11,480
2 Trade Receivables			
Network18 Media & Investments Limited	Enterprise Exercising Control	103	41
Greycells18 Media Limited (Current year Rs. 17,966)	Fellow Subsidiary	0	-
TV18 Broadcast Limited	Fellow Subsidiary	117	143
3 Trade Payables			

Network18 Media & Investments Limited	Enterprise Exercising Control	319	715
Reliance Industries Limited	Beneficiary/ Protector of Independent Media Trust	58	207
Greycells18 Media Limited	Fellow Subsidiary	2	2
Reliance Corporate IT Park Limited	Fellow Subsidiary	-	1
Reliance Projects & Property Management Services Limited	Fellow Subsidiary	3	-
TV18 Broadcast Limited	Fellow Subsidiary	114	32
Viacom 18 Media Private Limited (Current year Rs. 38,686)	Fellow Subsidiary	0	-
4 Prepaid Expenses			
Network18 Media & Investments Limited	Enterprise Exercising Control	476	682
5 Unearned Revenue			
Viacom 18 Media Private Limited (Current year Rs. 763)	Fellow Subsidiary	0	2

[611700] Notes - Other provisions, contingent liabilities and contingent assets

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	The Group does not have any outstanding Contingent Liabilities and commitments as on 31st March, 2022 (Previous year Nil).	
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

[610500] Notes - Events after reporting period

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

[613000] Notes - Earnings per share

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share [TextBlock]	Textual information (22) [See below]	
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	3,542	2,035
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	3,542	2,035
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 54,04,000	[shares] 54,04,000

Textual information (22)**Disclosure of earnings per share [Text Block]**

2021-22 2020-21

EARNINGS PER SHARE (EPS)

Net Profit after Tax as per Consolidated Statement of Profit and Loss attributable to Equity Shareholders (Rs. in lakh)	3,542	2,035
Weighted Average number of Equity Shares used as denominator for calculating basic and diluted EPS	54,04,000	54,04,000
Basic and Diluted Earnings per Share (Rs.)	65.54	37.66
Face Value per Equity Share (Rs.)	10	10

[610900] Notes - First time adoption

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No