

QUIKR INDIA PRIVATE LIMITED
Consolidated Financial Statements for period 01/04/2018 to 31/03/2019

[700300] Disclosure of general information about company

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Name of company	QUIKR INDIA PRIVATE LIMITED	
Corporate identity number	U74130KA2005PTC087280	
Permanent account number of entity	AACCK7004R	
Address of registered office of company	106 Sub No.5,6,7,8 and 9 Rachanhaelli Village 167 SRK Nagar Post, Krishnarajuram Hobli, Bangalore, Karnataka - 560045	
Type of industry	Commercial and Industrial	
Period covered by financial statements	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Date of start of reporting period	01/04/2018	01/04/2017
Date of end of reporting period	31/03/2019	31/03/2018
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]	1
	01/04/2018 to 31/03/2019
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Price Waterhouse Chartered Accountants LLP
Name of auditor signing report	Amit Kumar Agrawal
Firms registration number of audit firm	012754N/N500016
Membership number of auditor	064311
Address of auditors	NESCO IT BLDG III 8TH FLOOR NESCO IT PARK N E S C COMPLEX GATE NO 3 WESTERN EXPRESS HIGHWAY MUMBAI 400063 INDIA
Permanent account number of auditor or auditor's firm	AAFFP3698A
SRN of form ADT-1	S44843829
Date of signing audit report by auditors	31/10/2019
Date of signing of balance sheet by auditors	31/10/2019

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

	01/04/2018 to 31/03/2019
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	Yes
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	Textual information (2) [See below]

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of Quikr India Private Limited

Report on the Audit of the Consolidated Financial Statements

Qualified Opinion

We have audited the accompanying consolidated financial statements of Quikr India Private Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") (refer Note 30 to the attached consolidated financial statements), which comprise the consolidated Balance Sheet as at March 31, 2019, and the consolidated Statement of Profit and Loss (including Other Comprehensive Income), the consolidated Statement of Changes in Equity and the consolidated Cash Flow Statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information prepared based on the relevant records.

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 except for the effects of matter described in the Basis for Qualified Opinion section of our report, give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2019, of consolidated total comprehensive income (comprising of loss and other comprehensive income), consolidated changes in equity and its consolidated cash flows for the year then ended.

Basis for Qualified Opinion

We draw your attention to Note 43 of the consolidated financial statements regarding the recording and presentation of revenue arising from marketing and management services amounting to Rs. 2,681 lakhs and Compensatory fees expenses amounting to Rs. 2,760 lakhs disclosed under Other expenses under the service agreements entered into with various property owners. In our view, the accounting treatment followed by the Company is not in accordance with Appendix C to Ind AS 17 'Leases', which requires the Company to account such service arrangements as lease arrangements. Accordingly, the Company should have presented gross Leasing income accrued and received by the property owners from tenants as 'Revenue from operations' and the total compensation for the property owners as 'expenses' in these standalone financial statements. Had the Company applied the requirement of Appendix C to Ind AS 17, the Revenue from operations and Other expenses for the year ended March 31, 2019 would have been higher by an equivalent amount of Rs. 39,840 lakhs with no resulting impact on the reported loss for the year.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in India in terms of the Code of Ethics issued by the Institute of Chartered Accountants of India and the relevant provisions of the Act, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 13 under Other Matter section of our report, is sufficient and appropriate to provide a basis for our qualified opinion.

Material Uncertainty Related to Going Concern

We draw attention to the following paragraph included in the audit report on the Financial statements of Flat Dot To Technologies Private Limited (a subsidiary of the Holding Company) issued by an independent auditor vide their report dated August 28, 2019.

"We draw attention to note 44(b) of the consolidated financial statements, the company incurred a net loss of Rs. 11 lakhs during the year ended March 31, 2019 and, as of that date, total liabilities exceeded its total assets by Rs. 90 lakhs and, as of that date, the Company's Net worth is eroded, these events or conditions indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as going concern. Our opinion is not modified in respect of this matter."

Other Information

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the

information included in the Board of Directors' report, but does not include the consolidated financial statements and our auditor's report thereon.

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed

and the reports of the other auditors as furnished to us, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows, and changes in equity of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

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

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

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

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

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

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

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

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

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group 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 or business activities 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 such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the

consolidated financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

Other Matter

We did not audit the financial statements of four subsidiaries whose financial statements reflect total assets of Rs.2,350 lakhs and net liabilities of Rs.3,936 lakhs as at March 31, 2019, total revenue of Rs.2,177 lakhs, total comprehensive income (comprising of loss and other comprehensive income) of Rs.3,512 lakhs (negative) and net cash outflows amounting to Rs.59 lakhs for the year ended on that date, as considered in the consolidated financial statements. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management, and our opinion on the consolidated financial statements insofar as it relates to the amounts and disclosures included in respect of these subsidiaries and our report in terms of Section 143(3) of the Act including report on Other Information insofar as it relates to the aforesaid subsidiaries is based solely on the reports of the other auditors.

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

Report on Other Legal and Regulatory Requirements

As required by Section 143(3) of the Act, we report, to the extent applicable, that:

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

In our opinion and except for the matters described in the 'Basis of Qualified Opinion' section of our report, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.

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

In our opinion and except for the matters described in the 'Basis of Qualified Opinion' section of our report, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act.

On the basis of the written representations received from the directors of the Holding Company as on March 31, 2019 and taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies, none of the directors of the Group companies is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164(2) of the Act.

The qualifications relating to the maintenance of accounts and other matters connected therewith are as stated in the 'Basis of Qualified Opinion' section above as referred to in paragraph 14(b) above.

With respect to the adequacy of internal financial controls with reference to financial statements of the Group and the operating effectiveness of such controls, refer to our separate report in Annexure A.

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

There were no pending litigations which would impact the consolidated financial position of the Group;

The Group has long term contracts for which there were no material foreseeable losses as at the March 31, 2019. The group did not have any derivative contracts as at March 31, 2019;

During the year ended March 31, 2019, there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, and its subsidiary companies; and

The reporting on disclosures relating to Specified Bank Notes is not applicable to the Group for the year ended March 31, 2019.

The provisions of Section 197 read with Schedule V to the Act are applicable only to public companies. Accordingly, reporting under Section 197(16) of the Act is not applicable to the Company and two of its subsidiaries, which are private companies. Based on the reports of the statutory auditors of the remaining two subsidiaries, which are public companies, no managerial remuneration has been paid and thus reporting under Section 197(16) of the Act is not applicable.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016

Amit Kumar Agrawal

Partner

Place: Bengaluru Membership Number: 064311
 Date: October 31, 2019 UDIN: 19064311AAAABR4625

Report on the Internal Financial Controls with reference to financial statements under Clause Section 143(3)(i) of the Act

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2019, we have audited the internal financial controls with reference to financial statements of Quikr India Private Limited (hereinafter referred to as “the Holding Company”) and its subsidiary companies, which are companies incorporated in India, as of that date. Reporting under clause Section 143(3)(i) of the Act in respect of the adequacy of the internal financial controls over financial reporting is not applicable to two subsidiaries incorporated in India namely Flat Dot To Technologies Private Limited and Vitruvian Technologies Private Limited, pursuant to MCA notification GSR 583(E) dated June 13, 2017.

Management’s Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding company, its subsidiary companies, to whom reporting under Section 143(3)(i) of the Act in respect of the adequacy of the internal financial controls with reference to financial statements is applicable, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of 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 Act.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note issued by the ICAI and the Standards on Auditing deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of internal financial controls and both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of 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 and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matter paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system with reference to financial statements.

Meaning of Internal Financial Controls with reference to financial statements

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

Inherent Limitations of Internal Financial Controls with reference to financial statements

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

Basis for Qualified opinion

According to the information and explanations given to us and based on our audit, we have identified a material weakness as at March 31, 2019 in the holding company's internal control system pertaining to the revenue process whereby the relevant control did not appropriately conclude on the accounting treatment and presentation of revenue arising from marketing and management services and related payments to property owners under the service agreements in accordance with 'Appendix C to Ind AS 17' as described under Note 43 to the consolidated financial statements.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the company's annual or interim financial statements will not be prevented or detected on a timely basis.

Qualified Opinion

In our opinion, except for the possible effects of the material weakness described in the 'Basis for Qualified Opinion' paragraph above on the achievement of the objectives of the control criteria, the Holding Company and its subsidiary companies, to whom reporting under Section 143(3)(i) of the Act in respect of the adequacy of the internal financial controls with reference to financial statement is applicable, which are companies incorporated in India, have, in all material respects, an adequate internal financial controls system with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2019, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by ICAI.

We have considered the material weakness identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the consolidated financial statements of the Company for the year ended March 31, 2019, and the material weakness affects our opinion on the consolidated financial statements of the Company. Refer to Qualified opinion paragraph in the main audit report.

Other Matter

Our aforesaid reports under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting insofar as it relates to two subsidiary companies, which are companies incorporated in India, is based on the corresponding reports of the auditors of such companies incorporated in India. Our opinion is not qualified in respect of this matter.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016

Amit Kumar Agrawal
Partner

Place: Bengaluru Membership Number: 064311
Date: October 31, 2019 UDIN: 19064311AAAAABR4625

Textual information (2)

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

Qualified Opinion We have audited the accompanying consolidated financial statements of Quikr India Private Limited (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") (refer Note 30 to the attached consolidated financial statements), which comprise the consolidated Balance Sheet as at March 31, 2019, and the consolidated Statement of Profit and Loss (including Other Comprehensive Income), the consolidated Statement of Changes in Equity and the consolidated Cash Flow Statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information prepared based on the relevant records. 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 except for the effects of matter described in the Basis for Qualified Opinion section of our report, give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2019, of consolidated total comprehensive income (comprising of loss and other comprehensive income), consolidated changes in equity and its consolidated cash flows for the year then ended. Basis for Qualified Opinion We draw your attention to Note 43 of the consolidated financial statements regarding the recording and presentation of revenue arising from marketing and management services amounting to Rs. 2,681 lakhs and Compensatory fees expenses amounting to Rs. 2,760 lakhs disclosed under Other expenses under the service agreements entered into with various property owners. In our view, the accounting treatment followed by the Company is not in accordance with Appendix C to Ind AS 17 'Leases', which requires the Company to account such service arrangements as lease arrangements. Accordingly, the Company should have presented gross Leasing income accrued and received by the property owners from tenants as 'Revenue from operations' and the total compensation for the property owners as 'expenses' in these standalone financial statements. Had the Company applied the requirement of Appendix C to Ind AS 17, the Revenue from operations and Other expenses for the year ended March 31, 2019 would have been higher by an equivalent amount of Rs. 39,840 lakhs with no resulting impact on the reported loss for the year. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in India in terms of the Code of Ethics issued by the Institute of Chartered Accountants of India and the relevant provisions of the Act, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 13 under Other Matter section of our report, is sufficient and appropriate to provide a basis for our qualified opinion.

[110000] Balance sheet

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

	31/03/2019	31/03/2018	31/03/2017
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	1,623	2,297	3,397
Goodwill	17,276	18,847	
Other intangible assets	15,668	17,648	1,086
Non-current financial assets [Abstract]			
Non-current investments	0	485	
Loans, non-current	6,538	301	
Other non-current financial assets	5	5	
Total non-current financial assets	6,543	791	
Other non-current assets	14,382	14,337	
Total non-current assets	55,492	53,920	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	1,763	15,909	
Trade receivables, current	1,856	1,381	
Cash and cash equivalents	8,713	3,659	
Bank balance other than cash and cash equivalents	39	15	
Loans, current	11,377	9,745	
Other current financial assets	444	1,209	
Total current financial assets	24,192	31,918	
Other current assets	2,636	3,242	
Total current assets	26,828	35,160	
Total assets	82,320	89,080	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	1,112.75	1,109.67	1,109.67
Other equity	57,253	76,206	
Total equity attributable to owners of parent	58,365.75	77,315.67	
Non controlling interest	0	0	
Total equity	58,365.75	77,315.67	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	7,705	0	
Total non-current financial liabilities	7,705	0	
Provisions, non-current	753	614	
Deferred tax liabilities (net)	0	498	
Total non-current liabilities	8,458	1,112	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	2,014.25	3,780.33	
Other current financial liabilities	8,410	3,014	
Total current financial liabilities	10,424.25	6,794.33	
Other current liabilities	4,571	3,368	
Provisions, current	501	490	
Total current liabilities	15,496.25	10,652.33	
Total liabilities	23,954.25	11,764.33	
Total equity and liabilities	82,320	89,080	

[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 [Member]		Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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] -207.49	[INR/shares] -213.97	[INR/shares] -207.49	[INR/shares] -213.97
Total basic earnings (loss) per share	[INR/shares] -207.49	[INR/shares] -213.97	[INR/shares] -207.49	[INR/shares] -213.97
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -207.49	[INR/shares] -213.97	[INR/shares] -207.49	[INR/shares] -213.97
Total diluted earnings (loss) per share	[INR/shares] -207.49	[INR/shares] -213.97	[INR/shares] -207.49	[INR/shares] -213.97

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	19,122	10,955
Other income	1,023	2,665
Total income	20,145	13,620
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	19,794	21,323
Finance costs	504	0
Depreciation, depletion and amortisation expense	4,355	2,178
Other expenses	19,030	14,094
Total expenses	43,683	37,595
Profit before exceptional items and tax	-23,538	-23,975
Total profit before tax	-23,538	-23,975
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	-498	-232
Total tax expense	-498	-232
Total profit (loss) for period from continuing operations	-23,040	-23,743
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-23,040	-23,743
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	162	209
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	162	209
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [Abstract]		

Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss		0	0
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]			
Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income		0	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others		0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax		0	0
Total other comprehensive income		162	209
Total comprehensive income		-22,878	-23,534
Comprehensive income OCI components presented before tax [Abstract]			
Whether company has comprehensive income OCI components presented before tax	No		No
Other comprehensive income before tax [Abstract]			
Total other comprehensive income		162	209
Total comprehensive income		-22,878	-23,534
Earnings per share explanatory [TextBlock]			
Earnings per share [Abstract]			
Basic earnings per share [Abstract]			
Basic earnings (loss) per share from continuing operations		[INR/shares] -207.49	[INR/shares] -213.97
Total basic earnings (loss) per share		[INR/shares] -207.49	[INR/shares] -213.97
Diluted earnings per share [Abstract]			
Diluted earnings (loss) per share from continuing operations		[INR/shares] -207.49	[INR/shares] -213.97
Total diluted earnings (loss) per share		[INR/shares] -207.49	[INR/shares] -213.97

[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]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-23,040	-23,743		-23,040
Changes in comprehensive income components	0	209		0
Total comprehensive income	-23,040	-23,534		-23,040
Other changes in equity [Abstract]				
Other additions to reserves	2,862	49,403		2,862
Deductions to reserves [Abstract]				
Other deductions to reserves	0	12,150		0
Total deductions to reserves	0	12,150		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings	368	1,067		368
Total appropriations for dividend, dividend tax and retained earnings	368	1,067		368
Increase (decrease) through other changes, equity	0	4,734		0
Other changes in equity, others	1,593	29		1,593
Total other changes in equity	4,087	40,949		4,087
Total increase (decrease) in equity	-18,953	17,415		-18,953
Other equity at end of period	57,253	76,206	58,791	57,253

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]		Equity component of financial instrument [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-23,743		0	0
Changes in comprehensive income components	209			
Total comprehensive income	-23,534			
Other changes in equity [Abstract]				
Other additions to reserves	49,403			
Deductions to reserves [Abstract]				
Other deductions to reserves	12,150			
Total deductions to reserves	12,150		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings	1,067		0	0
Total appropriations for dividend, dividend tax and retained earnings	1,067		0	0
Increase (decrease) through other changes, equity	4,734			
Other changes in equity, others	29		0	(A) 14
Total other changes in equity	40,949		0	14
Total increase (decrease) in equity	17,415		0	14
Other equity at end of period	76,206	58,791	627	627

(A) Transferred on account of vested options exercised

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Equity component of financial instrument [Member]	Reserves [Member]			
		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]					
Statement of changes in equity [Line items]					
Equity [Abstract]					
Changes in equity [Abstract]					
Comprehensive income [Abstract]					
Profit (loss) for period		-23,040	-23,743		
Changes in comprehensive income components		0	209		
Total comprehensive income		-23,040	-23,534		
Other changes in equity [Abstract]					
Other additions to reserves		2,862	49,256		
Deductions to reserves [Abstract]					
Other deductions to reserves		0	12,150		
Total deductions to reserves		0	12,150		
Appropriations for dividend, dividend tax and general reserve [Abstract]					
Transfer to Retained earnings		368	1,067		
Total appropriations for dividend, dividend tax and retained earnings		368	1,067		
Increase (decrease) through other changes, equity		0	4,729		
Other changes in equity, others		1,593	15		
Total other changes in equity		4,087	40,783		
Total increase (decrease) in equity		-18,953	17,249		
Other equity at end of period	613	56,444	75,397		58,148

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Capital reserves [Member]			Securities premium reserve [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
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
Other changes in equity [Abstract]				
Other additions to reserves				2,862
Deductions to reserves [Abstract]				
Other deductions to reserves	0	(A) 197		
Total deductions to reserves	0	197		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Other changes in equity, others				0
Total other changes in equity	0	-197		2,862
Total increase (decrease) in equity	0	-197		2,862
Other equity at end of period	-685	-685	-488	2,92,150

(A) Addition on 1 April 2017 pursuant to the merger scheme : 378 Lakhs
Transfer pursuant to the merger scheme : (575 Lakhs)

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Securities premium reserve [Member]		Capital redemption reserves [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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
Other changes in equity [Abstract]				
Other additions to reserves	(A) 48,054		0	(B) 2
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Other changes in equity, others	(C) -6		0	(D) 35
Total other changes in equity	48,048		0	37
Total increase (decrease) in equity	48,048		0	37
Other equity at end of period	2,89,288	2,41,240	37	37

(A) Addition on 1 April 2017 pursuant to the merger scheme : 1912 Lakhs
Issue during the year : 36,481 Lakhs
Transfer pursuant to the merger scheme - 9,661 Lakhs

(B) Addition on 1 April 2017 pursuant to the merger scheme

(C) Transfer to capital reduction reserve

(D) Transfer pursuant to the merger scheme - 29 Lakhs
Transfer to capital reduction reserve - 6 Lakhs

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Capital redemption reserves [Member]	Share options outstanding account [Member]		
		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
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	
Other changes in equity [Abstract]				
Other additions to reserves		0	(A) 133	
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings		368	1,067	
Total appropriations for dividend, dividend tax and retained earnings		368	1,067	
Increase (decrease) through other changes, equity		0	(B) 4,729	
Other changes in equity, others		(C) 1,063	(D) -14	
Total other changes in equity		695	3,781	
Total increase (decrease) in equity		695	3,781	
Other equity at end of period	0	15,438	14,743	10,962

(A) Addition on 1 April 2017 pursuant to the merger scheme - 14 Lakhs
 Transfer pursuant to the merger scheme - 114 Lakhs

(B) Employee stock options expense

(C) Employee stock options expense

(D) Transferred on account of vested options exercised

Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-23,040	-23,743		-23,040
Changes in comprehensive income components	0	209		0
Total comprehensive income	-23,040	-23,534		-23,040
Other changes in equity [Abstract]				
Other additions to reserves	0	1,067		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	11,953		0
Total deductions to reserves	0	11,953		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Other changes in equity, others	530	0		(A) 530
Total other changes in equity	530	-10,886		530
Total increase (decrease) in equity	-22,510	-34,420		-22,510
Other equity at end of period	-2,50,496	-2,27,986	-1,93,566	-2,50,496

(A) Other comprehensive income - 162 Lakhs
 Transferred to retained earnings for vested options forfeited - 368 Lakhs

Statement of changes in equity [Table]

..(8)

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

Components of equity [Axis]	Other retained earning [Member]		Other equity other [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-23,743		0	0
Changes in comprehensive income components	209			
Total comprehensive income	-23,534			
Other changes in equity [Abstract]				
Other additions to reserves	1,067		0	147
Deductions to reserves [Abstract]				
Other deductions to reserves	(A) 11,953			
Total deductions to reserves	11,953		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings	0			
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Increase (decrease) through other changes, equity			0	5
Other changes in equity, others	0			
Total other changes in equity	-10,886		0	152
Total increase (decrease) in equity	-34,420		0	152
Other equity at end of period	-2,27,986	-1,93,566	182	182
Description of nature of other equity, others				

Footnotes

(A) Addition on 1 April 2017 pursuant to the merger scheme : (2036 Lakhs)
Transfer pursuant to the merger scheme: (9,918 Lakhs)

Statement of changes in equity [Table]

..(9)

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

Components of equity [Axis]	Other equity other [Member]	Other equity other 1 [Member]		
		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
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	
Other changes in equity [Abstract]				
Other additions to reserves		0	(A) 8	
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Increase (decrease) through other changes, equity		0	(B) 5	
Total other changes in equity		0	13	
Total increase (decrease) in equity		0	13	
Other equity at end of period	30	13	13	0
Description of nature of other equity, others		Share Account	Suspense Account	Share Suspense Account

Footnotes

(A) Addition on 1 April 2017 pursuant to the merger scheme
(B) Transfer pursuant to the merger scheme

Statement of changes in equity [Table]

..(10)

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

Components of equity [Axis]	Other equity other 2 [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
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	
Other changes in equity [Abstract]			
Other additions to reserves	0	(A) 139	
Deductions to reserves [Abstract]			
Total deductions to reserves	0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]			
Total appropriations for dividend, dividend tax and retained earnings	0	0	
Total other changes in equity	0	139	
Total increase (decrease) in equity	0	139	
Other equity at end of period	169	169	30
Description of nature of other equity, others	Instruments entirely in the nature of equity	Instruments entirely in the nature of equity	

Footnotes

(A) Issue during the year

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

	01/04/2018 to 31/03/2019
Disclosure of notes on changes in equity [TextBlock]	Textual information (3) [See below]

Textual information (3)

Disclosure of notes on changes in equity [Text Block]

	Equity share capital [Note 13(a)]	Instruments entirely in the nature of equity [Note 13(c)]	Share Suspense Account [Note 13(d)]	Other Equity (Note 14)	Share Suspense Account	Securities Premium	Share options outstanding account	Deficit in Statement of Profit and Loss	Equity contribution from holding company	Total other equity	Total
As at 1 April 2017	1,110	30	0	2,41,240	10,962	(1,93,565)	613	-	(488)		
Addition on 1 April 2017 pursuant to the merger scheme	-	-	8	1,912	19	(2,036)	-	2	378		
As at 1 April 2017 (Post Merger)	1,110	30	8	2,43,152	10,981	(1,95,601)	613	2	(110)		
Loss for the year	-	-	-	-	-	(23,743)	-	-	-		
Other comprehensive income	-	-	-	-	-	209	-	-	-		
Total comprehensive income	-	-	-	-	-	(23,534)	-	-	-		
Issue during the year	-	139	-	36,481	-	-	-	-	-		
Transfer pursuant to the merger scheme	-	-	5	9,661	114	(9,918)	-	29	(575)		

Equity contribution from holding company	-	-	-	-	-	-	-	-	-
Employee stock options expense	-	-	-	-	4,729	-	-	-	-
Transfer to capital reduction reserve	-	-	-	(6)	-	-	-	6	-
Transferred to retained earnings for vested options forfeited	-	-	-	-	(1,067)	1,067	-	-	-
Transferred on account of vested options exercised	-	-	-	-	(14)	-	14	-	-
As at 31 March 2018	1,110	169	13	2,89,288	14,743	(2,27,986)	627	37	(685)
Loss for the year	-	-	-	-	-	(23,040)	-	-	-
Other comprehensive income	-	-	-	-	-	162	-	-	-
Total comprehensive income	-	-	-	-	-	(22,878)	-	-	-
Issue during the year	3	-	(0)	2,862	-	-	-	-	-
Employee stock options expense	-	-	-	-	1,063	-	-	-	-
Transferred to retained earnings for vested options forfeited	-	-	-	-	(368)	368	-	-	-
As at 31 March									

2019	1,113	169	13 2,92,150	15,438	(2,50,496)	627 37	(685)
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[320000] Cash flow statement, indirect

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
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	-23,538	-23,975	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	504	0	
Adjustments for decrease (increase) in trade receivables, current	-592	-275	
Adjustments for decrease (increase) in other current assets	605	2,114	
Adjustments for decrease (increase) in other non-current assets	221	90	
Adjustments for other financial assets, non-current	-7,685	-8,984	
Adjustments for other financial assets, current	-108	-295	
Adjustments for increase (decrease) in trade payables, current	-1,768	359	
Adjustments for increase (decrease) in other current liabilities	1,203	506	
Adjustments for depreciation and amortisation expense	2,784	2,178	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	(A) 1,571	0	
Adjustments for provisions, current	312	279	
Adjustments for other financial liabilities, current	3,139	414	
Adjustments for unrealised foreign exchange losses gains	2	0	
Adjustments for interest income	370	556	
Adjustments for share-based payments	1,063	4,729	
Adjustments for fair value losses (gains)	(B) -473	(C) -1,970	
Other adjustments to reconcile profit (loss)	(D) 1,429	(E) 368	
Total adjustments for reconcile profit (loss)	1,837	-1,043	
Net cash flows from (used in) operations	-21,701	-25,018	
Income taxes paid (refund)	206	23	
Net cash flows from (used in) operating activities	-21,907	-25,041	
Cash flows from used in investing activities [Abstract]			
Cash flows used in obtaining control of subsidiaries or other businesses	0	22	
Other cash receipts from sales of equity or debt instruments of other entities	14,641	24,887	
Proceeds from sales of property, plant and equipment	2	77	
Purchase of property, plant and equipment	209	75	
Cash advances and loans made to other parties	815	118	
Interest received	489	581	
Other inflows (outflows) of cash	(F) 453	(G) 5	
Net cash flows from (used in) investing activities	14,561	25,335	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	2,865	0	
Payments to acquire or redeem entity's shares	0	1	
Proceeds from borrowings	10,396	0	
Repayments of borrowings	440	0	
Interest paid	421	0	
Net cash flows from (used in) financing activities	12,400	-1	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	5,054	293	
Net increase (decrease) in cash and cash equivalents	5,054	293	
Cash and cash equivalents cash flow statement at end of period	8,713	3,659	3,366

Footnotes

(A) Provision for impairment of goodwill

(B)

Gain on sale of mutual funds	(432)
Fair value gain of investments measured at FVTPL	(39)
(Gain)/loss on disposal of property, plant and equipment	(2)

(C)

(Gain)/loss on disposal of property, plant and equipment	25
Gain on sale of mutual funds	(1,535)
Fair value gain of investments measured at FVTPL	(460)

(D)

Loss allowance on loans	908
Loss allowances on investments	461
Loss allowance/ (reversal) on trade receivables	23
Bad debts written off	37

(E)

Loss allowance/ (reversal) on trade receivables	204
Bad debts written off	164

(F)

Proceeds/ (Outflow) from investments in bank deposits	(24)
Proceed from maturity of deposits with financial institutions	477

(G)

Proceeds from maturity of bank deposits (net)	5
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[610100] Notes - List of accounting policies

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

	01/04/2018 to 31/03/2019
Disclosure of significant accounting policies [TextBlock]	Textual information (4) [See below]

Textual information (4)

Disclosure of significant accounting policies [Text Block]

Quikr India Private Limited

Notes to consolidated financial statements as of and for the year ended 31 March 2019

Corporate Information

Quikr India Private Limited, a company incorporated in India, is a subsidiary of Quikr Mauritius Holding Limited (QMHL). The Company has its registered office at 106 Sub No.5,6,7,8 and 9 Rachanhaelli Village, 167 SRK Nagar Post, Krishnarajuram Hobli, Bangalore, Karnataka 560045.

Quikr India Private Limited ("the Holding Company") and its subsidiaries (together referred to as 'the Group') and the Group's interest in associates are engaged in providing the service through its platform. Refer note 30 for details.

The Group owns 'Quikr.com' website and mobile application (together the platform), which is a classified advertising platform. The platform allows buyers and sellers of goods and services to independently connect online. Quikr's classified platform allows any person (buyers or sellers) to post free advertisements under different categories of goods and services such as real estate, jobs, automobiles, electronics, education, home rental solutions etc. The Group also provides advertisement space on its platform to customers on chargeable basis. Further, the Group provides leads (customer referrals) to intended users of such leads. The Group also owns other platforms namely "Commonfloor", "Grabhouse", "At Home Diva", "Zimmer", "Hiree" and "Babajobs". The Company also offers on-demand in-home beauty and styling services from trained and certified stylists, RTO related and handyman services.

The financial statements are approved for issue by the Company's Board of Directors 31 October 2019.

During the year ended 31 March 2019, Abhiman Technologies Private Limited, Cryptopy Technologies Private Limited, Rejuvenate Solutions Private Limited, Glowprime Technologies Private Limited and Baba Jobs Services Private Limited have been merged with Quikr India Private Limited pursuant to a scheme of amalgamation (the 'scheme' or 'merger scheme') approved by The National Company Law Tribunal, Bengaluru bench. Refer note 41 for details.

Significant accounting policies

Basis of preparation of financial statements

Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act), Companies (Indian Accounting Standards) Rules, 2015, and other relevant provisions of the Act.

Historical cost convention

The financial statements have been prepared on a historical cost basis, except for the following:

- a) Certain financial assets and liabilities measured at fair value
- b) Defined benefit plans plan assets measured at fair value; and
- c) Share-based compensation is measured at fair value

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Current versus non-current classification

The Group presents assets and liabilities in 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 realised or intended to be sold or consumed 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.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The group has considered twelve months as its operating cycle.

Principles of consolidation

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

The acquisition method of accounting is used to account for business combinations by the group. The group combines the financial statements of the parent and its subsidiaries line by line adding together like items of assets, liabilities, equity, income and expenses. Intercompany transactions, balances and unrealised gains on transactions between group companies are eliminated.

Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset. Accounting policies of subsidiaries have been changed where necessary

to ensure consistency with the policies adopted by the group. Non-controlling interests in the results and equity of subsidiaries are shown separately in the consolidated statement of profit and loss, consolidated statement of changes in equity and balance sheet respectively.

Foreign currency translation

(i) Functional and presentation currency

Items included in the financial statements of the Group are measured using the currency of the primary economic environment in which the entity operates (the functional currency). The financial statements are presented in Indian rupee (Rs.), which is functional and presentation currency of the group.

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are recognised in profit or loss.

Revenue Recognition

Revenue is measured at the transaction price which is the amount of consideration the group is entitled to receive in exchange for its services as per the contracts with customers. Amounts disclosed as revenue are net of trade allowances, rebates and Goods and Services tax (GST) and amounts collected on behalf of third parties.

The Group is a principal in the arrangements for advertisement, lead referral, business support services, beauty services, RTO services and handyman services. The Group is acting as an agent wherein the company earns commission from sale of goods or services on its platforms and marketing and management service fee from home rental solutions. Revenue from the sale of services is recognised when the Group performs its obligations to its customers as below:

Advertisement

Advertising revenues are derived principally from the sale of advertisement space on the group's platforms. Advertising revenues are recognised as per the terms of the contract with customers such as, when "impressions" (i.e., advertisement appears on the platform when viewed by users) are delivered, or when "clicks" (which occurs as and when users click advertisements on the group's platforms which redirects them to an advertiser's designated website) are made.

The Group also has fixed-term advertisement contracts with its customers. Inputs required to satisfy Group's performance obligations are expended evenly over the term of contract and therefore revenue from fixed-term advertisement contracts are recognised on a straight-line basis over the term of the contract.

Lead referral fee

The Group earns referral fees from providing leads to customers. Lead referral fee is recognised at the transaction price agreed in the contract as and when the leads are passed on to the customers.

Commission

The Group earns commission on sale of goods or services on its platforms and also on services provided as a broker in real estate transactions. Commission on is recognised upon delivery of such goods or services to the buyers and commission on real estate transaction is recognised when the services are provided to the customers as per the terms of the agreements.

Beauty services

The group provides beauty services to customers. Revenue from beauty services is recognised at the transaction price as and when the services are performed.

Marketing and management service fee from home rental solutions

Group provides digitally-driven home rental solutions to its customers. The group acts as a facilitator and , markets and promotes properties on its platform on behalf of the owners, assists the owners and tenants in executing lease agreements, collects rent on behalf of owner on a monthly basis and provides other ancillary services in connection with the lease of a property. Service fee earned by the group from home rental solutions is recognised over the period of contract and is recorded net of any applicable taxes as per the terms of contract with property owners. The group assures a minimum monthly rent to the property owners and shortfall (if any) is compensated by the group. Compensation paid by the group is presented net against Service Fee and where the compensation exceeds the service fee, the same is disclosed as 'Compensatory fees' under other expenses in the Statement of Profit and Loss.

Other services

The Group also provides RTO services (such as vehicle registrations, ownership transfers, driving licenses etc.) and handyman services (such as carpenter, plumber, electricians, painting and cleaning services). Revenue is recognised at the transaction price as and when the services are performed. The Group also provides valuation and consultancy services and revenue from such services are recognised when the services are rendered as per the terms of the contracts.

Contract balances and trade receivables

Trade receivables are amounts due from customers for sale of services performed in the ordinary course of business. Contract assets are in the nature of unbilled receivables which arises when the company satisfies a performance obligation but does not have an unconditional right to consideration and are classified under 'other current assets'. Where performance obligation is completed but invoice is not raised, such receivables are presented as unbilled receivables under other financial assets.

Where the Group has an obligation to transfer goods or services to a customer for which the Group has received consideration from the customer, a contract liability is recognised as advance from customers. Deferred revenue is recognised when the invoices are raised and service is yet to be rendered. These are recognised as revenue when the Group satisfies its performance obligations under the contract.

Tax on income

Income Tax

The income tax expense for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses and depreciation. Current income tax relating to items recognised outside profit or loss is recognised outside profit or

loss (either in other comprehensive income or in equity). Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes liabilities where appropriate, on the basis of amounts expected to be paid to the tax authorities.

Current tax assets and Current tax liabilities are offset if a legally enforceable right exists and the Group intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Deferred tax

Deferred tax is recognised on temporary differences between the tax bases of assets and liabilities and their carrying amounts in financial statements at the reporting date. Deferred tax assets are recognised for all deductible temporary differences and unused tax losses and unabsorbed depreciation when it is probable that future taxable amounts will be available to utilise those temporary differences, unused tax losses and unabsorbed depreciation.

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

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

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity).

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities.

Leases

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to the ownership to the Group is classified as a finance lease. All other lease arrangements are classified as operating lease.

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

As a Lessee

Leases of property, plant and equipment where the Group, as lessee, has substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalised at the lease's inception at the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding rental obligations, net of finance charges are included in borrowings or other financial liabilities as appropriate. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to the profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Leases in which a significant portion of risks and rewards of ownership are not transferred to the Group as lessee are classified as operating leases. Payments made under operating leases (net of any incentives received from lessor) are charged to profit or loss on a straight-line basis over the period of the lease unless the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

As a Lessor

Lease income (including for those sub-let) from operating lease where the Group is a lessor is recognised in income on a straight line basis over the lease term.

Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in profit or loss over the period of the borrowings using the effective interest method.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss as other income or finance costs.

Borrowing cost

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

Property, Plant and Equipment

All items of property, plant and equipment are stated at historical cost less depreciation and impairment. Historical cost includes expenditures that are directly attributable to the acquisition of the items.

Subsequently costs are included in the assets 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 company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to statement of profit or loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives

Depreciation is calculated on a straight-line basis over the estimated useful lives of the assets, as follows:

Asset	Useful life as per management (In Years)
Leasehold improvements	Lower of lease term or management's expected useful life

Plant and Machinery	15
Office Equipment	5
Furniture and Fittings	5-10
Computer - Server and networking equipment	6
Computer - Desktop and Laptop	3

The useful lives have been determined based on technical evaluation done by the management's expert which in certain instances are different from those specified by Schedule II to the Companies Act, 2013, in order to reflect the actual usage of the assets. The assets residual values and useful life are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Disposals

Gains and losses on disposals are determined by comparing proceeds with the net carrying amounts. These are accounted in the statement of profit and loss within other income/ other expenses.

Intangible assets

Goodwill

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

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

Tradename, brand- right to use and database

Tradename, brand- right to use and database rights acquired are carried at cost less accumulated amortisation and impairment losses, if any.

Computer software, Website, Mobile applications and others

Costs associated with maintaining software programmes and other intangible assets are recognised as an expense as incurred. Development costs that are directly attributable to the

design and testing of identifiable and unique software products controlled by the Group are recognised as intangible assets when the following criteria are met:

- it is technically feasible to complete the software so that it will be available for use
- management intends to complete the software and use or sell it
- there is an ability to use or sell the software
- it can be demonstrated how the software will generate probable future economic benefits
- adequate technical, financial and other resources to complete the development and to use or sell the software are available, and
- the expenditure attributable to the software during its development can be reliably measured.

Directly attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads. Capitalised development costs are recorded as intangible assets and amortised from the point at which the asset is available for use.

Research and development expenditure that do not meet the criteria for capitalisation as noted above are recognised as an expenses as incurred. Development costs previously recognised as an expenses are not recognised as an asset in the subsequent period.

Amortisation methods and periods

The group amortises intangible assets with a finite useful life using the straight-line method over the following periods:

Asset	Life in Years
Trade name and database	3
Computer software	2.5 - 5
Website	3 - 5
Mobile application	3 - 5
Brand- Right to use	Indefinite
Intellectual property rights	3

Expenses incurred in case of internally generated mobile application including development expenses that are not expected to generate economic benefits beyond one year are charged off fully in the year in which such costs are incurred.

Impairment of non-financial assets

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

Business combinations

The acquisition method of accounting is used to account for all business combinations, regardless of whether equity instruments or other assets are acquired. The consideration transferred for the acquisition of a subsidiary comprises the

- fair values of the assets transferred
- liabilities incurred to the former owners of the acquired business
- equity interests issued by the group
- fair value of any asset or liability resulting from a contingent consideration arrangement, and
- fair value of any pre-existing equity interest in the subsidiary

Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are, with limited exceptions, measured initially at their fair values at the acquisition date. The group recognises any non-controlling interest in the acquired entity on an acquisition-by-acquisition basis either at fair value or at the non-controlling interest's proportionate share of the acquired entity's net identifiable assets. Acquisition-related costs are expensed as incurred.

The excess of the

- consideration transferred,
- amount of any non-controlling interest in the acquired entity, and
- acquisition-date fair value of any previous equity interest in the acquired entity

over the fair value of the net identifiable assets acquired is recorded as goodwill. If those amounts are less than the fair value of the net identifiable assets of the subsidiary acquired, the difference is recognised directly in equity as capital reserve.

Trade payable

These amounts represent liabilities for goods and services provided to the group prior to the end of the financial year which are unpaid. The amounts are unsecured. Trade payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortised cost using effective interest rate method.

Investments and other financial assets

(i) Classification

The Group classifies its financial assets in the following measurement categories:

- a) those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss), and
- b) those measured at amortised cost.

The classification depends on the entity's business model for managing financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses have been recorded in profit or loss or other comprehensive income.

The Group reclassifies debt investments when and only when its business model for managing those assets changes.

(ii) Measurement

At initial recognition, the Group measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Group takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable

and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;

- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

Debt instruments

Subsequent measurement of debt instruments depends on the group's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the group classifies its debt instruments:

Amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. A gain or loss on a debt investment that is subsequently measured at amortised cost and is not part of a hedging relationship is recognised in profit or loss when the asset is derecognised or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through other comprehensive income (FVOCI) : Assets that are held for collection of contractual cash flow and for selling the financial assets, where the assets cash flows represents solely payments of principal and interest, are measured at FVOCI. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognised in profit and loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/ (losses). Interest income from these financial assets is included in other income using the effective interest rate method.

Fair value through profit or loss (FVTPL) : Assets that do not meet the criteria for amortised cost or FVOCI are measured at fair value through profit or loss. A gain or loss on a debt investment that is subsequently measured at fair value through profit or loss and is not part of a hedging relationship is recognised in profit or loss and presented net in the statement of profit and loss within other gains/(losses) in the period in which it arises. Interest income from these financial assets is included in other income.

Equity instruments

The Group subsequently measures all equity investments at fair value. Where the Group elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to profit or loss. Dividends from such investments are recognised in profit or loss as other income when the group's right to receive payments is established.

Changes in the fair value of financial assets at fair value through profit or loss are recognised in other gain/(losses) in the statement of profit and loss. Impairment losses (and reversal of impairment losses) on equity investments measured at FVOCI are not reported separately from other changes in fair value.

(iii) Impairment of financial assets

The Group assesses on a forward looking basis the expected credit losses associated with its financial assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

For trade receivables only, the group applies the simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime credit losses to be recognised on initial recognition of the trade receivables.

(iv) Derecognition of financial assets

A financial asset is derecognised only when

- a. The group has transferred the rights to receive cash flows from the financial asset or
- b. retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred a financial asset, the group evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial

asset is derecognised. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the group has not

retained control of the financial asset. Where the group retains control of the financial asset, the financial asset is continued to be recognised to the extent of continuing involvement in the financial asset.

(v) Income recognition

Interest income

Interest income from debt instruments is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the group estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses.

Dividends

Dividends are recognised in profit or loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the group, and the amount of the dividend can be measured reliably.

(vi) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is an enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis to realise the assets and settle the liabilities simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Group or the counterparty.

Cash and cash equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with banks or financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are disclosed within borrowings in current liabilities in the balance sheet.

Employee benefits

Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current financial liabilities in the balance sheet.

Other long-term employee benefit obligations

The liabilities for leave balance are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields on government bonds at the end of the reporting period that have terms approximating to the terms of the related obligation. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in profit or

loss.

The obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting period, regardless of when the actual settlement is expected to occur.

Post-employment obligations

The Group operates the following post-employment schemes:

- (a) defined benefit plans - gratuity, and
- (b) defined contribution plans such as provident fund.

Gratuity obligations

The liability or asset recognised in the balance sheet in respect of defined benefit gratuity plan is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by an independent actuary using the projected unit credit method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have term approximating the term of the related obligation. The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet. Such accumulated re-measurement balances are never reclassified into the statement of profit and loss subsequently.

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service costs.

Defined contribution plan

The Group pays provident fund contributions to publicly administered provident funds as per applicable regulations. The Group has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the contributions are recognised as employee benefit expense when they are due.

Share-based payments

Share based compensation benefits are provided to certain employees of the group by Quikr Mauritius Holding Limited (the holding company) in the form of employee option plan (equity settled transaction) (the QMHL ESOP Plan). The stock options vest over a period of 4 years. The fair value of options granted under the QMHL ESOP plan is recognised as an employee benefits expense with a corresponding increase in equity. The total amount to be expensed is determined by reference to the fair value of the options granted on the date of such grants.

The total expense is recognised over the vesting period (in graded manner treating each tranche as a separate grant), which is the period over which all of the specified vesting conditions are to be satisfied. At the end of each period, the entity revises its estimates of the number of options that

are expected to vest based on the non-market vesting and service conditions. It recognises the impact of the revision to original estimates, if any, in profit or loss, with a corresponding adjustment to equity.

Provisions and contingent liability

Provision

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. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

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.

Contingent liability

Contingent liability exists when there is 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 will be required or the amount cannot be reliably estimated. Contingent liabilities are appropriately disclosed unless the possibility of an outflow of resources embodying economic benefits is remote.

Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker (CODM). The Chief Executive Officer (CEO) of the Company is identified as CODM who evaluates the performance of the Company based on the single operating segment for the purpose of allocation of resources and evaluating financial performance.

Earnings Per Share

Basic earnings per share

Basic earnings per share is calculated by dividing the profit attributable to owners of the parent company by the weighted average number of equity shares outstanding during the financial year.

Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
- the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

Compulsory Convertible Debentures

Compulsory Convertible Debentures meets Ind AS 32 criteria for fixed to fixed classification. Hence they are classified as equity instruments for reporting.

Equity Share Capital

Equity shares are classified as equity. Incremental costs directly attributable to the issue of new shares are shown in equity as deduction, net of tax, from the proceeds.

Events after the reporting date

Adjusting events are events that provide further evidence of conditions that existed at the end of the reporting period. The financial statements are adjusted for such events before authorisation for issue. Non-adjusting events are events that are indicative of conditions that arose after the end of the reporting period. Non-adjusting events after the reporting date are not accounted, but disclosed.

Rounding off amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs as per the requirement of Schedule III (Division II) to the Companies Act, 2013, unless otherwise stated. The Sign '0' in these Ind AS financial statements indicates that the amounts involved are below Rs. fifty thousand and the sign '-' indicates that amounts are nil.

Changes in accounting policies and disclosures

Ind AS 115 was issued on 28 March 2018 and supersedes Ind AS 11 Construction Contracts and Ind AS 18 Revenue and it applies, with limited exceptions, to all revenue arising from contracts with its customers. Ind AS 115 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

The Group has applied Ind AS 115 using full retrospective method of adoption.

On application of Ind AS 115, the Group has netted off certain incentives and payments to customers with the revenue from contracts with customers. These incentives and payments to the customers were shown separately as expense under advertisement and sales promotion and compensatory fees respectively in the previous year under the erstwhile standard Ind AS 18. Refer note 42 for the impact due to implementation of Ind AS 115.

There are no implication on the Group for other amendments and interpretations applicable for the Group for year end 31 March, 2019. The Group has not early adopted any standards or amendments that have been issued but are not yet effective.

Standards issued but not yet effective

Following new standard and amendment to Ind AS have not been applied by the Group as they are effective for annual periods beginning on or after 1 April 2019:

(i) Ind AS 116 - Leases

In March 2019, the Ministry of Corporate Affairs issued the Companies (Indian Accounting Standards) Amendment Rules, 2019, notifying Ind AS 116 'Leases' (New Lease Standard), which replaces Ind AS 17 'Leases'. The core principle of the new lease standard is that an entity should account for on a 'right-of-use model' i.e., lessees will have a single accounting model for all leases, with two exemptions (low value assets and short-term leases). The model reflects that, at the commencement date, a lessee has a financial obligation to make lease payments to the lessor for its right to use the underlying asset during the lease term. The effective date for adoption of Ind AS 116 is financial periods beginning on or after 1 April 2019.

Significant additional disclosures in relation to leases are also prescribed. The new lease standard also provides two broad alternative transition options – Retrospective Method and Cumulative Effect Method – with certain practical expedients available under the Retrospective Method. The Group is in the process of evaluating the impact of the new lease standard on the present and future arrangements and shall determine the appropriate transition option once the said evaluation has been completed.

(ii) The Companies (Indian Accounting Standards) Second Amendments Rules, 2019 introduces amendment of :

a) Ind AS 12 Income taxes to insert of Appendix C Uncertainty over income tax treatments : This appendix clarifies how to apply the recognition and measurement requirements in Ind AS 12 when there is uncertainty over income tax treatments.

The standard permits the initial application either:

- Retrospectively applying Ind AS 8, if that is possible without the use of the hindsight; or
- Retrospectively with the cumulative effect of initially applying the Appendix recognised at the date of application. If the entity selects this transition approach, it shall not restate comparative information. Instead, the entity shall recognise the cumulative effect of initially applying the Appendix as an adjustment to the opening balance of retained earnings (or other component of equity, as appropriate). The date of initial application is the beginning of the annual reporting period in which an entity first applies this Appendix.

The notification amends Ind AS 12 and requires the Company to recognise the income tax consequences of dividends as defined in Ind AS 109 when it recognises a liability to pay a dividend. The income tax consequences of dividends are linked more directly to past transactions or events that generated distributable profits than to distribute to owners. Therefore, an entity shall recognise the income tax consequences of dividends in profit or loss, other comprehensive income or equity according to where the entity originally recognised those past transactions or events.

The effective date for adoption of amendments to Ind AS 12 is financial periods beginning on or after 1 April 2019.

There are no other standards that are not yet effective and that would be expected to have a material impact on the group in the current or future reporting years and on a future foreseeable future transaction.

Critical estimates and judgements

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

Significant estimates:

Defined benefit plans

The cost of the defined benefit gratuity plan and other post-employment benefit and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. these include the determination of the discount rate and future salary increases. Due to complexities involved in the valuation and its long term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date. The parameter most subject to change is the discount rate. The mortality rate is based on publicly available mortality table in India. The mortality tables tend to change only at interval in response to demographic changes. Further salary increases and gratuity increases are based on expected future inflation rates. Further details about the gratuity obligations are given in Note 29.

Goodwill and intangible asset with indefinite life

Goodwill and intangible assets assigned as indefinite useful life are subject to annual tests of impairment in line with accounting policy stated in these financial statements. Management reviews the carrying value of goodwill arising on business acquisition and intangible assets assigned as indefinite useful lives to determine whether there has been any impairment. Refer Note 4 for significant estimates involved in annual impairment evaluation and sensitives of the carrying amount to those significant estimates.

Critical Judgements:

Deferred taxes

Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized for all the deductible temporary differences, carry forward of unused tax credits and unused tax losses, however the same is restricted to the extent of the deferred tax liabilities unless it is probable that sufficient taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised. In the absence of reasonable certainty over recoverability of deferred taxes on carry forward losses no deferred tax assets have been recognised as at the year end. Management will re-evaluate this position at every year-end. Also refer Note 15.

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of corporate information notes and other explanatory information [TextBlock]		
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 (5)

Statement of Ind AS compliance [Text Block]

Changes in accounting policies and disclosures

Ind AS 115 was issued on 28 March 2018 and supersedes Ind AS 11 Construction Contracts and Ind AS 18 Revenue and it applies, with limited exceptions, to all revenue arising from contracts with its customers. Ind AS 115 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

The Group has applied Ind AS 115 using full retrospective method of adoption.

On application of Ind AS 115, the Group has netted off certain incentives and payments to customers with the revenue from contracts with customers. These incentives and payments to the customers were shown separately as expense under advertisement and sales promotion and compensatory fees respectively in the previous year under the erstwhile standard Ind AS 18. Refer note 42 for the impact due to implementation of Ind AS 115.

There are no implication on the Group for other amendments and interpretations applicable for the Group for year end 31 March, 2019. The Group has not early adopted any standards or amendments that have been issued but are not yet effective.

Standards issued but not yet effective

Following new standard and amendment to Ind AS have not been applied by the Group as they are effective for annual periods beginning on or after 1 April 2019:

(i) Ind AS 116 - Leases

In March 2019, the Ministry of Corporate Affairs issued the Companies (Indian Accounting Standards) Amendment Rules, 2019, notifying Ind AS 116 'Leases' (New Lease Standard), which replaces Ind AS 17 'Leases'. The core principle of the new lease standard is that an entity should account for on a 'right-of-use model' i.e., lessees will have a single accounting model for all leases, with two exemptions (low value assets and short-term leases). The model reflects that, at the commencement date, a lessee has a financial obligation to make lease payments to the lessor for its right to use the underlying asset during the lease term. The effective date for adoption of Ind AS 116 is financial periods beginning on or after 1 April 2019.

Significant additional disclosures in relation to leases are also prescribed. The new lease standard also provides two broad alternative transition options – Retrospective Method and Cumulative Effect Method – with certain practical expedients available under the Retrospective Method. The Group is in the process of evaluating the impact of the new lease standard on the present and future arrangements and shall determine the appropriate transition option once the said evaluation has been completed.

(ii) The Companies (Indian Accounting Standards) Second Amendments Rules, 2019 introduces amendment of :

a) Ind AS 12 Income taxes to insert of Appendix C Uncertainty over income tax treatments : This appendix clarifies how to apply the recognition and measurement requirements in Ind AS 12 when there is uncertainty over income tax treatments.

The standard permits the initial application either:

- Retrospectively applying Ind AS 8, if that is possible without the use of the hindsight; or

- Retrospectively with the cumulative effect of initially applying the Appendix recognised at the date of application. If the entity selects this transition approach, it shall not restate comparative information. Instead, the entity shall recognise the cumulative effect of initially applying the Appendix as an adjustment to the opening balance of retained earnings (or other component of equity, as appropriate). The date of initial application is the beginning of the annual reporting period in which an entity first applies this Appendix.

The notification amends Ind AS 12 and requires the Company to recognise the income tax consequences of dividends as defined in Ind AS 109 when it recognises a liability to pay a dividend. The income tax consequences of dividends are linked more directly to past transactions or events that generated distributable profits than to distribute to owners. Therefore, an entity shall recognise the income tax consequences of dividends in profit or loss, other comprehensive income or equity according to where the entity originally recognised those past transactions or events.

The effective date for adoption of amendments to Ind AS 12 is financial periods beginning on or after 1 April 2019.

There are no other standards that are not yet effective and that would be expected to have a material impact on the group in the current or future reporting years and on a future foreseeable future transaction.

Textual information (6)

Statement of Ind AS compliance [Text Block]

(i) Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act), Companies (Indian Accounting Standards) Rules, 2015, Companies (Indian Accounting Standards) Amendment Rules, 2016 issued by the Central Government in exercise of the powers conferred by Section 133 of the Companies Act, 2013 and other relevant provisions of the Act.

(ii) Historical cost convention

The financial statements have been prepared on a historical cost basis, except for the following:

- a) Certain financial assets and liabilities measured at fair value
- b) Defined benefit plans plan assets measured at fair value; and
- c) Share-based payments is measured at fair value

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Textual information (7)

Disclosure of significant accounting policies [Text Block]

Quikr India Private Limited

Notes to consolidated financial statements as of and for the year ended 31 March 2019

Corporate Information

Quikr India Private Limited, a company incorporated in India, is a subsidiary of Quikr Mauritius Holding Limited (QMHL). The Company has its registered office at 106 Sub No.5,6,7,8 and 9 Rachanhaelli Village, 167 SRK Nagar Post, Krishnarajuram Hobli, Bangalore, Karnataka 560045.

Quikr India Private Limited ("the Holding Company") and its subsidiaries (together referred to as 'the Group') and the Group's interest in associates are engaged in providing the service through its platform. Refer note 30 for details.

The Group owns 'Quikr.com' website and mobile application (together the platform), which is a classified advertising platform. The platform allows buyers and sellers of goods and services to independently connect online. Quikr's classified platform allows any person (buyers or sellers) to post free advertisements under different categories of goods and services such as real estate, jobs, automobiles, electronics, education, home rental solutions etc. The Group also provides advertisement space on its platform to customers on chargeable basis. Further, the Group provides leads (customer referrals) to intended users of such leads. The Group also owns other platforms namely "Commonfloor", "Grabhouse", "At Home Diva", "Zimmer", "Hiree" and "Babajobs". The Company also offers on-demand in-home beauty and styling services from trained and certified stylists, RTO related and handyman services.

The financial statements are approved for issue by the Company's Board of Directors 31 October 2019.

During the year ended 31 March 2019, Abhiman Technologies Private Limited, Cryptopy Technologies Private Limited, Rejuvenate Solutions Private Limited, Glowprime Technologies Private Limited and Baba Jobs Services Private Limited have been merged with Quikr India Private Limited pursuant to a scheme of amalgamation (the 'scheme' or 'merger scheme') approved by The National Company Law Tribunal, Bengaluru bench. Refer note 41 for details.

Significant accounting policies

Basis of preparation of financial statements

Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act), Companies (Indian Accounting Standards) Rules, 2015, and other relevant provisions of the Act.

Historical cost convention

The financial statements have been prepared on a historical cost basis, except for the following:

- a) Certain financial assets and liabilities measured at fair value
- b) Defined benefit plans plan assets measured at fair value; and
- c) Share-based compensation is measured at fair value

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Current versus non-current classification

The Group presents assets and liabilities in 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 realised or intended to be sold or consumed 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.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The group has considered twelve months as its operating cycle.

Principles of consolidation

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

The acquisition method of accounting is used to account for business combinations by the group. The group combines the financial statements of the parent and its subsidiaries line by line adding together like items of assets, liabilities, equity, income and expenses. Intercompany transactions, balances and unrealised gains on transactions between group companies are eliminated.

Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset. Accounting policies of subsidiaries have been changed where necessary

to ensure consistency with the policies adopted by the group. Non-controlling interests in the results and equity of subsidiaries are shown separately in the consolidated statement of profit and loss, consolidated statement of changes in equity and balance sheet respectively.

Foreign currency translation

(i) Functional and presentation currency

Items included in the financial statements of the Group are measured using the currency of the primary economic environment in which the entity operates (the functional currency). The financial statements are presented in Indian rupee (Rs.), which is functional and presentation currency of the group.

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are recognised in profit or loss.

Revenue Recognition

Revenue is measured at the transaction price which is the amount of consideration the group is entitled to receive in exchange for its services as per the contracts with customers. Amounts disclosed as revenue are net of trade allowances, rebates and Goods and Services tax (GST) and amounts collected on behalf of third parties.

The Group is a principal in the arrangements for advertisement, lead referral, business support services, beauty services, RTO services and handyman services. The Group is acting as an agent wherein the company earns commission from sale of goods or services on its platforms and marketing and management service fee from home rental solutions. Revenue from the sale of services is recognised when the Group performs its obligations to its customers as below:

Advertisement

Advertising revenues are derived principally from the sale of advertisement space on the group's platforms. Advertising revenues are recognised as per the terms of the contract with customers such as, when "impressions" (i.e., advertisement appears on the platform when viewed by users) are delivered, or when "clicks" (which occurs as and when users click advertisements on the group's platforms which redirects them to an advertiser's designated website) are made.

The Group also has fixed-term advertisement contracts with its customers. Inputs required to satisfy Group's performance obligations are expended evenly over the term of contract and therefore revenue from fixed-term advertisement contracts are recognised on a straight-line basis over the term of the contract.

Lead referral fee

The Group earns referral fees from providing leads to customers. Lead referral fee is recognised at the transaction price agreed in the contract as and when the leads are passed on to the customers.

Commission

The Group earns commission on sale of goods or services on its platforms and also on services provided as a broker in real estate transactions. Commission on is recognised upon delivery of such goods or services to the buyers and commission on real estate transaction is recognised when the services are provided to the customers as per the terms of the agreements.

Beauty services

The group provides beauty services to customers. Revenue from beauty services is recognised at the transaction price as and when the services are performed.

Marketing and management service fee from home rental solutions

Group provides digitally-driven home rental solutions to its customers. The group acts as a facilitator and , markets and promotes properties on its platform on behalf of the owners, assists the owners and tenants in executing lease agreements, collects rent on behalf of owner on a monthly basis and provides other ancillary services in connection with the lease of a property. Service fee earned by the group from home rental solutions is recognised over the period of contract and is recorded net of any applicable taxes as per the terms of contract with property owners. The group assures a minimum monthly rent to the property owners and shortfall (if any) is compensated by the group. Compensation paid by the group is presented net against Service Fee and where the compensation exceeds the service fee, the same is disclosed as 'Compensatory fees' under other expenses in the Statement of Profit and Loss.

Other services

The Group also provides RTO services (such as vehicle registrations, ownership transfers, driving licenses etc.) and handyman services (such as carpenter, plumber, electricians, painting and cleaning services). Revenue is recognised at the transaction price as and when the services are performed. The Group also provides valuation and consultancy services and revenue from such services are recognised when the services are rendered as per the terms of the contracts.

Contract balances and trade receivables

Trade receivables are amounts due from customers for sale of services performed in the ordinary course of business. Contract assets are in the nature of unbilled receivables which arises when the company satisfies a performance obligation but does not have an unconditional right to consideration and are classified under 'other current assets'. Where performance obligation is completed but invoice is not raised, such receivables are presented as unbilled receivables under other financial assets.

Where the Group has an obligation to transfer goods or services to a customer for which the Group has received consideration from the customer, a contract liability is recognised as advance from customers. Deferred revenue is recognised when the invoices are raised and service is yet to be rendered. These are recognised as revenue when the Group satisfies its performance obligations under the contract.

Tax on income

Income Tax

The income tax expense for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses and depreciation. Current income tax relating to items recognised outside profit or loss is recognised outside profit or

loss (either in other comprehensive income or in equity). Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes liabilities where appropriate, on the basis of amounts expected to be paid to the tax authorities.

Current tax assets and Current tax liabilities are offset if a legally enforceable right exists and the Group intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Deferred tax

Deferred tax is recognised on temporary differences between the tax bases of assets and liabilities and their carrying amounts in financial statements at the reporting date. Deferred tax assets are recognised for all deductible temporary differences and unused tax losses and unabsorbed depreciation when it is probable that future taxable amounts will be available to utilise those temporary differences, unused tax losses and unabsorbed depreciation.

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

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

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity).

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities.

Leases

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to the ownership to the Group is classified as a finance lease. All other lease arrangements are classified as operating lease.

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

As a Lessee

Leases of property, plant and equipment where the Group, as lessee, has substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalised at the lease's inception at the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding rental obligations, net of finance charges are included in borrowings or other financial liabilities as appropriate. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to the profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Leases in which a significant portion of risks and rewards of ownership are not transferred to the Group as lessee are classified as operating leases. Payments made under operating leases (net of any incentives received from lessor) are charged to profit or loss on a straight-line basis over the period of the lease unless the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

As a Lessor

Lease income (including for those sub-let) from operating lease where the Group is a lessor is recognised in income on a straight line basis over the lease term.

Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in profit or loss over the period of the borrowings using the effective interest method.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss as other income or finance costs.

Borrowing cost

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

Property, Plant and Equipment

All items of property, plant and equipment are stated at historical cost less depreciation and impairment. Historical cost includes expenditures that are directly attributable to the acquisition of the items.

Subsequently costs are included in the assets 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 company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to statement of profit or loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives

Depreciation is calculated on a straight-line basis over the estimated useful lives of the assets, as follows:

Asset	Useful life as per management (In Years)
Leasehold improvements	Lower of lease term or management's expected useful life

Plant and Machinery	15
Office Equipment	5
Furniture and Fittings	5-10
Computer - Server and networking equipment	6
Computer - Desktop and Laptop	3

The useful lives have been determined based on technical evaluation done by the management's expert which in certain instances are different from those specified by Schedule II to the Companies Act, 2013, in order to reflect the actual usage of the assets. The assets residual values and useful life are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Disposals

Gains and losses on disposals are determined by comparing proceeds with the net carrying amounts. These are accounted in the statement of profit and loss within other income/ other expenses.

Intangible assets

Goodwill

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

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

Tradename, brand- right to use and database

Tradename, brand- right to use and database rights acquired are carried at cost less accumulated amortisation and impairment losses, if any.

Computer software, Website, Mobile applications and others

Costs associated with maintaining software programmes and other intangible assets are recognised as an expense as incurred. Development costs that are directly attributable to the

design and testing of identifiable and unique software products controlled by the Group are recognised as intangible assets when the following criteria are met:

- it is technically feasible to complete the software so that it will be available for use
- management intends to complete the software and use or sell it
- there is an ability to use or sell the software
- it can be demonstrated how the software will generate probable future economic benefits
- adequate technical, financial and other resources to complete the development and to use or sell the software are available, and
- the expenditure attributable to the software during its development can be reliably measured.

Directly attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads. Capitalised development costs are recorded as intangible assets and amortised from the point at which the asset is available for use.

Research and development expenditure that do not meet the criteria for capitalisation as noted above are recognised as an expenses as incurred. Development costs previously recognised as an expenses are not recognised as an asset in the subsequent period.

Amortisation methods and periods

The group amortises intangible assets with a finite useful life using the straight-line method over the following periods:

Asset	Life in Years
Trade name and database	3
Computer software	2.5 - 5
Website	3 - 5
Mobile application	3 - 5
Brand- Right to use	Indefinite
Intellectual property rights	3

Expenses incurred in case of internally generated mobile application including development expenses that are not expected to generate economic benefits beyond one year are charged off fully in the year in which such costs are incurred.

Impairment of non-financial assets

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

Business combinations

The acquisition method of accounting is used to account for all business combinations, regardless of whether equity instruments or other assets are acquired. The consideration transferred for the acquisition of a subsidiary comprises the

- fair values of the assets transferred
- liabilities incurred to the former owners of the acquired business
- equity interests issued by the group
- fair value of any asset or liability resulting from a contingent consideration arrangement, and
- fair value of any pre-existing equity interest in the subsidiary

Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are, with limited exceptions, measured initially at their fair values at the acquisition date. The group recognises any non-controlling interest in the acquired entity on an acquisition-by-acquisition basis either at fair value or at the non-controlling interest's proportionate share of the acquired entity's net identifiable assets. Acquisition-related costs are expensed as incurred.

The excess of the

- consideration transferred,
 - amount of any non-controlling interest in the acquired entity, and
 - acquisition-date fair value of any previous equity interest in the acquired entity
- over the fair value of the net identifiable assets acquired is recorded as goodwill. If those amounts are less than the fair value of the net identifiable assets of the subsidiary acquired, the difference is recognised directly in equity as capital reserve.

Trade payable

These amounts represent liabilities for goods and services provided to the group prior to the end of the financial year which are unpaid. The amounts are unsecured. Trade payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortised cost using effective interest rate method.

Investments and other financial assets

(i) Classification

The Group classifies its financial assets in the following measurement categories:

- a) those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss), and
- b) those measured at amortised cost.

The classification depends on the entity's business model for managing financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses have been recorded in profit or loss or other comprehensive income.

The Group reclassifies debt investments when and only when its business model for managing those assets changes.

(ii) Measurement

At initial recognition, the Group measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Group takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable

and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;

- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

Debt instruments

Subsequent measurement of debt instruments depends on the group's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the group classifies its debt instruments:

Amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. A gain or loss on a debt investment that is subsequently measured at amortised cost and is not part of a hedging relationship is recognised in profit or loss when the asset is derecognised or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through other comprehensive income (FVOCI) : Assets that are held for collection of contractual cash flow and for selling the financial assets, where the assets cash flows represents solely payments of principal and interest, are measured at FVOCI. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognised in profit and loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/ (losses). Interest income from these financial assets is included in other income using the effective interest rate method.

Fair value through profit or loss (FVTPL) : Assets that do not meet the criteria for amortised cost or FVOCI are measured at fair value through profit or loss. A gain or loss on a debt investment that is subsequently measured at fair value through profit or loss and is not part of a hedging relationship is recognised in profit or loss and presented net in the statement of profit and loss within other gains/(losses) in the period in which it arises. Interest income from these financial assets is included in other income.

Equity instruments

The Group subsequently measures all equity investments at fair value. Where the Group elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to profit or loss. Dividends from such investments are recognised in profit or loss as other income when the group's right to receive payments is established.

Changes in the fair value of financial assets at fair value through profit or loss are recognised in other gain/(losses) in the statement of profit and loss. Impairment losses (and reversal of impairment losses) on equity investments measured at FVOCI are not reported separately from other changes in fair value.

(iii) Impairment of financial assets

The Group assesses on a forward looking basis the expected credit losses associated with its financial assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

For trade receivables only, the group applies the simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime credit losses to be recognised on initial recognition of the trade receivables.

(iv) Derecognition of financial assets

A financial asset is derecognised only when

- a. The group has transferred the rights to receive cash flows from the financial asset or
- b. retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred a financial asset, the group evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial

asset is derecognised. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the group has not

retained control of the financial asset. Where the group retains control of the financial asset, the financial asset is continued to be recognised to the extent of continuing involvement in the financial asset.

(v) Income recognition

Interest income

Interest income from debt instruments is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the group estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses.

Dividends

Dividends are recognised in profit or loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the group, and the amount of the dividend can be measured reliably.

(vi) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is an enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis to realise the assets and settle the liabilities simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Group or the counterparty.

Cash and cash equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with banks or financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are disclosed within borrowings in current liabilities in the balance sheet.

Employee benefits

Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current financial liabilities in the balance sheet.

Other long-term employee benefit obligations

The liabilities for leave balance are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields on government bonds at the end of the reporting period that have terms approximating to the terms of the related obligation. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in profit or

loss.

The obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting period, regardless of when the actual settlement is expected to occur.

Post-employment obligations

The Group operates the following post-employment schemes:

- (a) defined benefit plans - gratuity, and
- (b) defined contribution plans such as provident fund.

Gratuity obligations

The liability or asset recognised in the balance sheet in respect of defined benefit gratuity plan is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by an independent actuary using the projected unit credit method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have term approximating the term of the related obligation. The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet. Such accumulated re-measurement balances are never reclassified into the statement of profit and loss subsequently.

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service costs.

Defined contribution plan

The Group pays provident fund contributions to publicly administered provident funds as per applicable regulations. The Group has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the contributions are recognised as employee benefit expense when they are due.

Share-based payments

Share based compensation benefits are provided to certain employees of the group by Quikr Mauritius Holding Limited (the holding company) in the form of employee option plan (equity settled transaction) (the QMHL ESOP Plan). The stock options vest over a period of 4 years. The fair value of options granted under the QMHL ESOP plan is recognised as an employee benefits expense with a corresponding increase in equity. The total amount to be expensed is determined by reference to the fair value of the options granted on the date of such grants.

The total expense is recognised over the vesting period (in graded manner treating each tranche as a separate grant), which is the period over which all of the specified vesting conditions are to be satisfied. At the end of each period, the entity revises its estimates of the number of options that

are expected to vest based on the non-market vesting and service conditions. It recognises the impact of the revision to original estimates, if any, in profit or loss, with a corresponding adjustment to equity.

Provisions and contingent liability

Provision

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. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

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.

Contingent liability

Contingent liability exists when there is 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 will be required or the amount cannot be reliably estimated. Contingent liabilities are appropriately disclosed unless the possibility of an outflow of resources embodying economic benefits is remote.

Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker (CODM). The Chief Executive Officer (CEO) of the Company is identified as CODM who evaluates the performance of the Company based on the single operating segment for the purpose of allocation of resources and evaluating financial performance.

Earnings Per Share

Basic earnings per share

Basic earnings per share is calculated by dividing the profit attributable to owners of the parent company by the weighted average number of equity shares outstanding during the financial year.

Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
- the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

Compulsory Convertible Debentures

Compulsory Convertible Debentures meets Ind AS 32 criteria for fixed to fixed classification. Hence they are classified as equity instruments for reporting.

Equity Share Capital

Equity shares are classified as equity. Incremental costs directly attributable to the issue of new shares are shown in equity as deduction, net of tax, from the proceeds.

Events after the reporting date

Adjusting events are events that provide further evidence of conditions that existed at the end of the reporting period. The financial statements are adjusted for such events before authorisation for issue. Non-adjusting events are events that are indicative of conditions that arose after the end of the reporting period. Non-adjusting events after the reporting date are not accounted, but disclosed.

Rounding off amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs as per the requirement of Schedule III (Division II) to the Companies Act, 2013, unless otherwise stated. The Sign '0' in these Ind AS financial statements indicates that the amounts involved are below Rs. fifty thousand and the sign '-' indicates that amounts are nil.

Changes in accounting policies and disclosures

Ind AS 115 was issued on 28 March 2018 and supersedes Ind AS 11 Construction Contracts and Ind AS 18 Revenue and it applies, with limited exceptions, to all revenue arising from contracts with its customers. Ind AS 115 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

The Group has applied Ind AS 115 using full retrospective method of adoption.

On application of Ind AS 115, the Group has netted off certain incentives and payments to customers with the revenue from contracts with customers. These incentives and payments to the customers were shown separately as expense under advertisement and sales promotion and compensatory fees respectively in the previous year under the erstwhile standard Ind AS 18. Refer note 42 for the impact due to implementation of Ind AS 115.

There are no implication on the Group for other amendments and interpretations applicable for the Group for year end 31 March, 2019. The Group has not early adopted any standards or amendments that have been issued but are not yet effective.

Standards issued but not yet effective

Following new standard and amendment to Ind AS have not been applied by the Group as they are effective for annual periods beginning on or after 1 April 2019:

(i) Ind AS 116 - Leases

In March 2019, the Ministry of Corporate Affairs issued the Companies (Indian Accounting Standards) Amendment Rules, 2019, notifying Ind AS 116 'Leases' (New Lease Standard), which replaces Ind AS 17 'Leases'. The core principle of the new lease standard is that an entity should account for on a 'right-of-use model' i.e., lessees will have a single accounting model for all leases, with two exemptions (low value assets and short-term leases). The model reflects that, at the commencement date, a lessee has a financial obligation to make lease payments to the lessor for its right to use the underlying asset during the lease term. The effective date for adoption of Ind AS 116 is financial periods beginning on or after 1 April 2019.

Significant additional disclosures in relation to leases are also prescribed. The new lease standard also provides two broad alternative transition options – Retrospective Method and Cumulative Effect Method – with certain practical expedients available under the Retrospective Method. The Group is in the process of evaluating the impact of the new lease standard on the present and future arrangements and shall determine the appropriate transition option once the said evaluation has been completed.

(ii) The Companies (Indian Accounting Standards) Second Amendments Rules, 2019 introduces amendment of :

a) Ind AS 12 Income taxes to insert of Appendix C Uncertainty over income tax treatments : This appendix clarifies how to apply the recognition and measurement requirements in Ind AS 12 when there is uncertainty over income tax treatments.

The standard permits the initial application either:

- Retrospectively applying Ind AS 8, if that is possible without the use of the hindsight; or
- Retrospectively with the cumulative effect of initially applying the Appendix recognised at the date of application. If the entity selects this transition approach, it shall not restate comparative information. Instead, the entity shall recognise the cumulative effect of initially applying the Appendix as an adjustment to the opening balance of retained earnings (or other component of equity, as appropriate). The date of initial application is the beginning of the annual reporting period in which an entity first applies this Appendix.

The notification amends Ind AS 12 and requires the Company to recognise the income tax consequences of dividends as defined in Ind AS 109 when it recognises a liability to pay a dividend. The income tax consequences of dividends are linked more directly to past transactions or events that generated distributable profits than to distribute to owners. Therefore, an entity shall recognise the income tax consequences of dividends in profit or loss, other comprehensive income or equity according to where the entity originally recognised those past transactions or events.

The effective date for adoption of amendments to Ind AS 12 is financial periods beginning on or after 1 April 2019.

There are no other standards that are not yet effective and that would be expected to have a material impact on the group in the current or future reporting years and on a future foreseeable future transaction.

Critical estimates and judgements

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

Significant estimates:

Defined benefit plans

The cost of the defined benefit gratuity plan and other post-employment benefit and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate and future salary increases. Due to complexities involved in the valuation and its long term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date. The parameter most subject to change is the discount rate. The mortality rate is based on publicly available mortality table in India. The mortality tables tend to change only at interval in response to demographic changes. Further salary increases and gratuity increases are based on expected future inflation rates. Further details about the gratuity obligations are given in Note 29.

Goodwill and intangible asset with indefinite life

Goodwill and intangible assets assigned as indefinite useful life are subject to annual tests of impairment in line with accounting policy stated in these financial statements. Management reviews the carrying value of goodwill arising on business acquisition and intangible assets assigned as indefinite useful lives to determine whether there has been any impairment. Refer Note 4 for significant estimates involved in annual impairment evaluation and sensitives of the carrying amount to those significant estimates.

Critical Judgements:

Deferred taxes

Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized for all the deductible temporary differences, carry forward of unused tax credits and unused tax losses, however the same is restricted to the extent of the deferred tax liabilities unless it is probable that sufficient taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised. In the absence of reasonable certainty over recoverability of deferred taxes on carry forward losses no deferred tax assets have been recognised as at the year end. Management will re-evaluate this position at every year-end. Also refer Note 15.

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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 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]	Property, plant and equipment [Member]		Plant and equipment [Member]	
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment				
Depreciation method, property, plant and equipment				
Useful lives or depreciation rates, property, plant and equipment				
Whether property, plant and equipment are stated at revalued amount			No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
	Owned assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment	Textual information (8) [See below]	Textual information (9) [See below]	Textual information (10) [See below]	Textual information (11) [See below]
Depreciation method, property, plant and equipment	Depreciation is calculated on a straight-line basis over the estimated useful lives of the asset	Depreciation is calculated on a straight-line basis over the estimated useful lives of the asset	Depreciation is calculated on a straight-line basis over the estimated useful lives of the asset	Depreciation is calculated on a straight-line basis over the estimated useful lives of the asset
Useful lives or depreciation rates, property, plant and equipment	15 years	15 years	5-10 years	5-10 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment	Textual information (12) [See below]	Textual information (13) [See below]	Textual information (14) [See below]	Textual information (15) [See below]
Depreciation method, property, plant and equipment	Depreciation is calculated on a straight-line basis over the estimated useful lives of the asset	Depreciation is calculated on a straight-line basis over the estimated useful lives of the asset	Depreciation is calculated on a straight-line basis over the estimated useful lives of the asset	Depreciation is calculated on a straight-line basis over the estimated useful lives of the asset
Useful lives or depreciation rates, property, plant and equipment	5 years	5 years	Computer - Server and networking equipment - 6 years Computer Desktop and Laptop - 3 years	Computer - Server and networking equipment - 6 years Computer - Desktop and Laptop - 3 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Measurement bases, property, plant and equipment	Textual information (16) [See below]	Textual information (17) [See below]
Depreciation method, property, plant and equipment	Depreciation is calculated on a straight-line basis over the estimated useful lives of the asset	Depreciation is calculated on a straight-line basis over the estimated useful lives of the asset
Useful lives or depreciation rates, property, plant and equipment	Lower of lease term or management's expected useful life	Lower of lease term or management's expected useful life
Whether property, plant and equipment are stated at revalued amount	No	No

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]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
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	130	151		130
Acquisitions through business combinations, property, plant and equipment	0	187		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-804	-1,220		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-804	-1,220		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	80		0
Increase (decrease) through other changes, property, plant and equipment	0	-197		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	-117		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	101		76
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	101		76
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	-674	-1,100		54
Property, plant and equipment at end of period	1,623	2,297	3,397	5,556

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]			
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]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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	151			
Acquisitions through business combinations, property, plant and equipment	187			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			804	1,220
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			804	1,220
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	80			
Increase (decrease) through other changes, property, plant and equipment	0		0	197
Total increase (decrease) through transfers and other changes, property, plant and equipment	80		0	197
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	373		76	272
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	373		76	272
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	45		728	1,145
Property, plant and equipment at end of period	5,502	5,457	3,933	3,205

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]	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]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
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	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1	-1	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-1	-1	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	

Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-1	-1	
Property, plant and equipment at end of period	2,060	8	9	10

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]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
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		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				1
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		1
Property, plant and equipment at end of period	11	11	11	3

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]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1		-1	-1
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	1		-1	-1
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	1		-1	-1
Property, plant and equipment at end of period	2	1	8	9

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] Sub classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned assets [Member]	
Gross carrying amount [Member]				
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
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	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	10	11	11	11

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]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
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				9
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1	1		-43
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	1	1		-43
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	1	1		-34
Property, plant and equipment at end of period	3	2	1	95

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]	Furniture and fixtures [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	24		9	(A) 24
Acquisitions through business combinations, property, plant and equipment	6		0	6
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-59			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-59			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	3		0	3
Increase (decrease) through other changes, property, plant and equipment	-11		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-8		0	3
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	37		13	76
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	37		13	76
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-74		-4	-43
Property, plant and equipment at end of period	129	203	238	242

(A) Addition on April 01, 2017 pursuant to merger scheme - 17 Lakhs
 Additions - 7 Lakhs

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]	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]	
	31/03/2017		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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		43	59	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		43	59	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	11	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	(A) 11	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		13	39	
Total disposals and retirements, property, plant and equipment		13	39	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		30	31	
Property, plant and equipment at end of period	285	143	113	82

(A) Addition as on April 01, 2017 due to merger scheme - 9 Lakhs
 Transfer pursuant to merger - 1 Lakhs
 Acquisition of Business - 1 Lakhs

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]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	57	23		57
Acquisitions through business combinations, property, plant and equipment	0	40		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-195	-190		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-195	-190		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	17		0
Increase (decrease) through other changes, property, plant and equipment	0	-20		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	-3		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	23		23
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	23		23
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	-138	-153		34
Property, plant and equipment at end of period	293	431	584	854

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]	Office equipment [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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	(A) 23			
Acquisitions through business combinations, property, plant and equipment	40			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			195	190
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			195	190
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	17			
Increase (decrease) through other changes, property, plant and equipment	0		0	20
Total increase (decrease) through transfers and other changes, property, plant and equipment	17		0	(B) 20
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	45		23	22
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	45		23	22
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	35		172	188
Property, plant and equipment at end of period	820	785	561	389

(A) Addition on April 01, 2017 pursuant to merger scheme - 2 Lakhs

Additions - 21 Lakhs

(B) Addition as on April 01, 2017 due to merger scheme - 2 Lakhs

Transfer pursuant to merger - 10 Lakhs

Acquisition of Business - 8 Lakhs

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]	Office equipment [Member]	Computer equipments [Member]		
	Owned 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]		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		64	100	
Acquisitions through business combinations, property, plant and equipment		0	141	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-295	-700	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-295	-700	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	60	
Increase (decrease) through other changes, property, plant and equipment		0	-163	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	-103	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	41	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	41	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-231	-603	
Property, plant and equipment at end of period	201	173	404	1,007

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]	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]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	64	(A) 100		
Acquisitions through business combinations, property, plant and equipment	0	141		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				295
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				295
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	60		
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	60		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	252		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	252		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	64	49		295
Property, plant and equipment at end of period	2,518	2,454	2,405	2,345

(A) Addition as on April 01, 2017 due to merger scheme - 46 Lakhs
 Additions - 54 Lakhs

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]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Assets held under lease [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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	4
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	700		-270	-270
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	700		-270	-270
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	163		0	-3
Total increase (decrease) through transfers and other changes, property, plant and equipment	(A) 163		0	-3
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	211		0	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	211		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	652		-270	-269
Property, plant and equipment at end of period	2,050	1,398	1,054	1,324

(A) Addition as on April 01, 2017 due to merger scheme - 38 Lakhs
 Transfer pursuant to merger - 34 Lakhs
 Acquisition of Business - 91 Lakhs

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]	Leasehold improvements [Member]			
	Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Carrying amount [Member]	Gross carrying amount [Member]	
	31/03/2017		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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	4	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		40	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		40	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-40	4	
Property, plant and equipment at end of period	1,593	1,935	1,975	1,971

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]	Leasehold improvements [Member]		
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
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	270	270	
Depreciation recognised as part of cost of other assets	0	0	
Total Depreciation property plant and equipment	270	270	
Impairment loss recognised in profit or loss, property, plant and equipment	0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]			
Increase (decrease) through other changes, property, plant and equipment	0	3	
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	(A) 3	
Disposals and retirements, property, plant and equipment [Abstract]			
Disposals, property, plant and equipment	40	0	
Total disposals and retirements, property, plant and equipment	40	0	
Decrease through classified as held for sale, property, plant and equipment	0	0	
Decrease through loss of control of subsidiary, property, plant and equipment	0	0	
Total increase (decrease) in property, plant and equipment	230	273	
Property, plant and equipment at end of period	881	651	378

(A) Acquisition of Business

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

	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]	Textual information (18) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (8)

Measurement bases, property, plant and equipment

All items of property, plant and equipment are stated at historical cost less depreciation and impairment. Historical cost includes expenditures that are directly attributable to the acquisition of the items.

Textual information (9)

Measurement bases, property, plant and equipment

All items of property, plant and equipment are stated at historical cost less depreciation and impairment. Historical cost includes expenditures that are directly attributable to the acquisition of the items.

Textual information (10)

Measurement bases, property, plant and equipment

All items of property, plant and equipment are stated at historical cost less depreciation and impairment. Historical cost includes expenditures that are directly attributable to the acquisition of the items.

Textual information (11)

Measurement bases, property, plant and equipment

All items of property, plant and equipment are stated at historical cost less depreciation and impairment. Historical cost includes expenditures that are directly attributable to the acquisition of the items.

Textual information (12)

Measurement bases, property, plant and equipment

All items of property, plant and equipment are stated at historical cost less depreciation and impairment. Historical cost includes expenditures that are directly attributable to the acquisition of the items.

Textual information (13)

Measurement bases, property, plant and equipment

All items of property, plant and equipment are stated at historical cost less depreciation and impairment. Historical cost includes expenditures that are directly attributable to the acquisition of the items.

Textual information (14)

Measurement bases, property, plant and equipment

All items of property, plant and equipment are stated at historical cost less depreciation and impairment. Historical cost includes expenditures that are directly attributable to the acquisition of the items.

Textual information (15)

Measurement bases, property, plant and equipment

All items of property, plant and equipment are stated at historical cost less depreciation and impairment. Historical cost includes expenditures that are directly attributable to the acquisition of the items.

Textual information (16)

Measurement bases, property, plant and equipment

All items of property, plant and equipment are stated at historical cost less depreciation and impairment. Historical cost includes expenditures that are directly attributable to the acquisition of the items.

Textual information (17)

Measurement bases, property, plant and equipment

All items of property, plant and equipment are stated at historical cost less depreciation and impairment. Historical cost includes expenditures that are directly attributable to the acquisition of the items.

Textual information (18)

Disclosure of property, plant and equipment [Text Block]

Note 3: Property, plant and equipment	Leasehold improvements	Plant and machinery	Office equipment	Furniture and fittings	Computers	Total
Year ended 31 March 2018						
Gross carrying amount						
As at 1 April 2017	1,971		11		785	285 2,405 5,457
Addition on 1 April 2017 pursuant to the merger scheme (refer note 41)	-		-		2	17 46 65
As at 1 April 2017 (Post merger)	1,971		11		787	302 2,451 5,522
Transfer pursuant to the merger scheme (Refer note 41)	0				17	3 60 80
Acquisition of business (Refer note 40)	4		-		40	6 141 191
Additions	-		-		21	7 54 82
Disposals	(0)		-		(45)	(76) (252) (373)
Closing gross carrying amount	1,975		11		820	242 2,454 5,502
Accumulated depreciation						

Opening accumulated depreciation	378	1	201	82	1,398	2,060
Addition on 1 April 2017 pursuant to the merger scheme (refer note 41)	-	-	2	9	38	49
Opening accumulated depreciation (Post merger)	378	1	203	91	1,436	2,109
Transfer pursuant to the merger scheme (Refer note 41)	0	-	10	1	34	45
Acquisition of business (Refer note 40)	3	-	8	1	91	103
Depreciation charge for the year	270	1	190	59	700	1,220
Disposals	(0)	-	(22)	(39)	(211)	(272)
Closing accumulated amortisation	651	2	389	113	2,050	3,205
Net carrying amount	1,324	9	431	129	404	2,297
Year ended 31 March 2019						
Gross carrying amount						
As at 1 April 2018	1,975	11	820	242	2,454	5,502
Additions	-	-	57	9	64	130
Disposals	(40)	-	(23)	(13)	-	(76)

Closing gross carrying amount	1,935	11 #	854	238	2,518	5,556
Accumulated depreciation						
Opening accumulated depreciation	651	2	389	113	2,050	3,205
Depreciation charge for the year	270	1	195	43	295	804
Disposals	(40)	-	(23)	(13)	-	(76)
Closing accumulated amortisation	881	3	561	143	2,345	3,933
Net carrying amount	1,054	8	293	95	173	1,623

[612100] Notes - Impairment of assets

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of investment property [TextBlock]		
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

[400800] Notes - Goodwill

Disclosure of reconciliation of changes in goodwill [Table]

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill				17,482
Total increase (decrease) in goodwill			0	17,482
Goodwill at end of period	17,276	18,847	19,025	19,025

Disclosure of reconciliation of changes in goodwill [Table]

..(2)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Impairment loss recognised in profit or loss, goodwill			1,571	
Total increase (decrease) in goodwill			1,571	0
Goodwill at end of period	1,543	1,749	178	178

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

	31/03/2019	31/03/2018
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Changes in goodwill [Abstract]		
Goodwill at end of period	17,276	18,847

[400900] Notes - Other intangible assets

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]			
	Carrying amount [Member]			Gross carrying amount [Member]
Sub classes of other intangible assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
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	27		0
Acquisitions through business combinations	0	17,549		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-1,980	-788		
Impairment loss recognised in profit or loss	0	-170		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	68		0
Increase (decrease) through other changes	0	-124		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	-56		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-1,980	16,562		0
Other intangible assets at end of period	15,668	17,648	1,086	19,418

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]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		27		
Acquisitions through business combinations		17,549		
Increase (decrease) through net exchange differences		0		
Amortisation other intangible assets			1,980	788
Impairment loss recognised in profit or loss			0	170
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets		0		
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		68		
Increase (decrease) through other changes		0	0	124
Total increase (decrease) through transfers and other changes, Other intangible assets		68	0	124
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	0
Retirements		0		
Total Disposals and retirements, Other intangible assets		0	0	0
Decrease through classified as held for sale		0	0	0
Decrease through loss of control of subsidiary		0	0	0
Total increase (decrease) in Other intangible assets		17,644	1,980	1,082
Other intangible assets at end of period		19,418	1,774	1,770

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]	Brands and trade marks [Member]		
		Internally generated intangible assets [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Carrying amount [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
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	2	
Acquisitions through business combinations		0	17,246	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-1,863	-672	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-1,863	16,576	
Other intangible assets at end of period	688	15,635	17,498	922

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]	Brands and trade marks [Member]			
	Internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
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	2		
Acquisitions through business combinations	0	17,246		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				1,863
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	17,248		1,863
Other intangible assets at end of period	18,397	18,397	1,149	2,762

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]	Brands and trade marks [Member]		Brands [Member]	
	Internally generated intangible assets [Member]		Internally generated intangible assets [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]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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	2
Acquisitions through business combinations			0	1,620
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	672		-1,863	-672
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	672		-1,863	950
Other intangible assets at end of period	899	227	9	1,872

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]	Brands [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
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	(A) 2	
Acquisitions through business combinations		0	1,620	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	1,622	
Other intangible assets at end of period	922	2,771	2,771	1,149

(A) Addition as on April 01, 2017 due to merger scheme

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]	Brands [Member]			Trade marks [Member]
	Internally generated intangible assets [Member]			Internally generated intangible assets [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]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	1,863	672		0
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements				0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	1,863	672		0
Other intangible assets at end of period	2,762	899	227	15,626

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]	Trade marks [Member]			
	Internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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
Acquisitions through business combinations	15,626		0	15,626
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	0			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	15,626		0	15,626
Other intangible assets at end of period	15,626	0	15,626	15,626

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]	Trade marks [Member]			
	Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated amortization and impairment [Member]	
	31/03/2017		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		0	0	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	0	0	0	0

Disclosure of detailed information about other intangible assets [Table]

..(10)

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 intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Acquisitions through business combinations	0	74		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-25	-28		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	-50		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	-50		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-25	-4		0
Other intangible assets at end of period	4	29	33	187

Disclosure of detailed information about other intangible assets [Table]

..(11)

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

Classes of other intangible assets [Axis] Sub classes of other intangible assets [Axis] Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Computer software [Member]			
	Internally generated intangible assets [Member]			
	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	74			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			25	28
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	50
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	50
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	74		25	78
Other intangible assets at end of period	187	113	183	158

Disclosure of detailed information about other intangible assets [Table]

..(12)

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

Classes of other intangible assets [Axis]	Computer software [Member]	Copyrights, patents and other operating rights [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	170	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		0	0	
Impairment loss recognised in profit or loss		0	-170	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	80	0	0	0

Disclosure of detailed information about other intangible assets [Table]

..(13)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Acquisitions through business combinations	0	170		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				0
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	170		0
Other intangible assets at end of period	170	170	0	170

Disclosure of detailed information about other intangible assets [Table]

..(14)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]		Other intellectual property rights [Member]	
	Internally generated intangible assets [Member]		Internally generated intangible assets [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]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	170
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	0		0	0
Impairment loss recognised in profit or loss	170		0	-170
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	170		0	0
Other intangible assets at end of period	170	0	0	0

Disclosure of detailed information about other intangible assets [Table]

..(15)

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

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	170	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	170	
Other intangible assets at end of period	0	170	170	0

Disclosure of detailed information about other intangible assets [Table]

..(16)

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

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			Other intangible assets [Member]
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			Internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	0	0		-92
Impairment loss recognised in profit or loss	0	170		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements				0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	170		-92
Other intangible assets at end of period	170	170	0	29

Disclosure of detailed information about other intangible assets [Table]

..(17)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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	25		0	25
Acquisitions through business combinations	59		0	59
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-88			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	68		0	68
Increase (decrease) through other changes	-74		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	-6		0	68
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	-10		0	152
Other intangible assets at end of period	121	131	664	664

Disclosure of detailed information about other intangible assets [Table]

..(18)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
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		92	88	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	74	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	74	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		92	162	
Other intangible assets at end of period	512	635	543	381

Disclosure of detailed information about other intangible assets [Table]

..(19)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Website and Mobile Application	Website and Mobile Application		Website and Mobile Application
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	25		0
Acquisitions through business combinations	0	59		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-92	-88		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	68		0
Increase (decrease) through other changes	0	-74		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	-6		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-92	-10		0
Other intangible assets at end of period	29	121	131	664

Disclosure of detailed information about other intangible assets [Table]

..(20)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Website and Mobile Application		Website and Mobile Application	Website and Mobile Application
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	(A) 25			
Acquisitions through business combinations		59		
Increase (decrease) through net exchange differences		0		
Amortisation other intangible assets			92	88
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		68		
Increase (decrease) through other changes		0	0	74
Total increase (decrease) through transfers and other changes, Other intangible assets		68	0	(B) 74
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	0
Retirements		0		
Total Disposals and retirements, Other intangible assets		0	0	0
Decrease through classified as held for sale		0	0	0
Decrease through loss of control of subsidiary		0	0	0
Total increase (decrease) in Other intangible assets		152	92	162
Other intangible assets at end of period		664	512	635
			635	543

(A) Addition on April 01, 2017 pursuant to merger scheme

(B) Addition as on April 01, 2017 - 9 Lakhs

Transfer due to merger scheme - 24 Lakhs

Acquisition of business - 41 Lakhs

Disclosure of detailed information about other intangible assets [Table]

..(21)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]
	31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]	
Disclosure of detailed information about other intangible assets [Line items]	
Reconciliation of changes in other intangible assets [Abstract]	
Other intangible assets at end of period	381

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]	Brands [Member]		Trade marks [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets is included	Trade name and database	Trade name and database	Brand - Right to use	Brand - Right to use
Amortisation method, other intangible assets	Company amortises intangible assets with a finite useful life using the straight-line method	Company amortises intangible assets with a finite useful life using the straight-line method	Company amortises intangible assets with a finite useful life using the straight-line method	Company amortises intangible assets with a finite useful life using the straight-line method
Useful lives or amortisation rates, other intangible assets	3 years	3 years	Indefinite	Indefinite
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Computer software [Member]		Other intellectual property rights [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Company amortises intangible assets with a finite useful life using the straight-line method	Company amortises intangible assets with a finite useful life using the straight-line method	Company amortises intangible assets with a finite useful life using the straight-line method	Company amortises intangible assets with a finite useful life using the straight-line method
Useful lives or amortisation rates, other intangible assets	2.5-5 years	2.5-5 years	3 years	3 years
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets is included	Website and Mobile Application	Website and Mobile Application
Amortisation method, other intangible assets	Company amortises intangible assets with a finite useful life using the straight-line method	Company amortises intangible assets with a finite useful life using the straight-line method
Useful lives or amortisation rates, other intangible assets	3-5 years	3-5 years
Whether other intangible assets are stated at revalued amount	No	No

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other intangible assets [TextBlock]	Textual information (19) [See below]	
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

Textual information (19)

Disclosure of other intangible assets [Text Block]

	Goodwill	Other Intangible Assets					Total	
		Tradename and database	Computer - Software	Website	Mobile Application	Brand - Right to use	Intellectual property rights	Total
Year ended 31 March 18								
Gross carrying amount								
As at 1 April 2017	1,543	1,149		113		247	265	-
Addition on 1 April 2017 pursuant to the merger scheme (refer note 41)	-	2		-		24	1	-
As at 1 April 2017 (Post merger)	1,543	1,151		113		271	266	-
Transfer pursuant to the merger scheme (Refer note 41)	-	0				68		
Acquisition of business (Refer note 40)	17,482	1,620		74		59	-	15,626
Additions	-	-		-		-	-	-
Disposals	-	-		-		-	-	-
Closing gross carrying amount	19,025	2,771		187		398	266	15,626

Accumulated amortisation							
Opening accumulated amortisation	178	227	80	144	237	-	
Addition on 1 April 2017 pursuant to the merger scheme (refer note 41)	- #	0	-	9	0	-	
Opening accumulated amortisation (Post merger)	178	227	80	153	237	-	
Transfer pursuant to the merger scheme (Refer note 41)	-	0	-	24	-	-	
Acquisition of business (Refer note 40)	-	-	50	41	-	-	
Amortisation charge for the year	-	672	28	84	4	-	
Disposals	-	-	-	-	-	-	
Impairment charge	-	-	-	-	-	-	
Closing accumulated amortisation	178	899	158	302	241	-	
Net carrying amount	18,847	1,872	29	96	25	15,626	
Year ended 31 March 19							

Gross carrying amount						
As at 1 April 2018	19,025	2,771	187	398	266	15,626
Additions	-				-	-
Disposals	-	-		-	-	-
Closing gross carrying amount	19,025	2,771	187	398	266	15,626
Accumulated amortisation						
Opening accumulated amortisation	178	899	158	302	241	-
Amortisation charge for the year	-	1,863	25	88	4	-
Disposals	-	-	-	-	-	-
Impairment charge	1,571	-	-	-	-	-
Closing accumulated amortisation	1,749	2,762	183	390	245	-
Net carrying amount	17,276	9	4	8	21	15,626

Notes:

The management tests whether goodwill and intangible assets assigned as indefinite useful life have suffered any impairment on

an annual basis. The recoverable amount of a cash generating unit (CGU) is determined based on value-in-use calculations which require the use of assumptions. The calculations use cash flow projections based on financial budgets approved by the management covering seven year period. Cash flows beyond seven year period are extrapolated using the estimated growth rates. The management has identified each independent platform/ company in the group as a CGU as they are capable of generating independent cash flows. Those platforms that have been merged with Quikr.com and are non existant (Grabhouse, Zimmer, Hiree and Babajobs) are considered as a part of Quikr.com CGU as Quikr.com has synergies in revenue and expenses from discontinuation of these platforms. HDFC is well known trade name in India and the Group intends to

leverage the Brand to generate cash flows in the foreseeable future also. Hence, the Group management have considered the life of the right to use the brand of HDFC is considered to be infinite. Critical assumptions used in testing impairment are:

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

[611100] Notes - Financial instruments

Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]			
	Financial assets at fair value through profit or loss, category [Member]		Financial assets at amortised cost, category [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,856	1,381	26,208	19,021
Financial assets, at fair value	1,856	1,381	26,208	19,021
Description of other financial assets at amortised cost class				

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Corporate loans [Member]		Trade receivables [Member]	
	Financial assets at amortised cost, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	17,007	10,045	1,856	1,381
Financial assets, at fair value	17,007	10,045	1,856	1,381

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]		Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	9,201	8,976	8,752	3,674
Financial assets, at fair value	9,201	8,976	8,752	3,674
Description of other financial assets at amortised cost class			Cash and cash equivalents & Bank balances other than cash and cash equivalent	Cash and cash equivalents & Bank balances other than cash and cash equivalent

Disclosure of financial assets [Table]

..(4)

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]		Other financial assets at amortised cost class 3 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	449	1,214	0	4,088
Financial assets, at fair value	449	1,214	0	4,088
Description of other financial assets at amortised cost class	Other financial assets	Other financial assets	Investment in bonds and debentures	Investment in bonds and debentures

Disclosure of financial assets [Table]

..(5)

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 amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,763	7,316	1,763	7,316
Financial assets, at fair value	1,763	7,316	1,763	7,316
Description of other financial assets at fair value class				

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 fair value class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	1,763	7,316
Financial assets, at fair value	1,763	7,316
Description of other financial assets at fair value class	Investment in mutual fund	Investment in mutual fund

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]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2019	31/03/2018
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	18,130	6,794
Financial liabilities, at fair value	18,130	6,794

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial instruments [TextBlock]	Textual information (20) [See below]	
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

Textual information (20)

Disclosure of financial instruments [Text Block]

Note 32: Financial risk management objectives and policies

The Group's principal financial liabilities comprise borrowings, trade payables and other financial liabilities. The Group's principal financial assets include investments, loans, trade and other receivables, cash and cash equivalents, other bank balances and other financial assets that derive directly from its operations. The Group's activities exposes it to market risk, liquidity risk and credit risk. The Group's risk management is carried out by the management under the policies approved of the Board of Directors that help in identification, measurement, mitigation and reporting all risks associated with the activities of the Group. These risks are identified on a continuous basis and assessed for the impact on the financial performance. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarised below.

(a) Market risk

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

i. Foreign Currency Risk

The operations of the Group is mainly in India. However the Group has rendered certain services to overseas customers and has received certain services from foreign vendors which are denominated in US Dollar (USD). Hence, the Group is currently exposed to the currency risk arising from fluctuation of USD and Indian rupee exchange rates. The management considers the exposure to the foreign currency risk is not material and hence no hedging is performed against such exposures at present.

The currency profile of financial assets and liabilities are as below:

31 March 2019	31 March 2018
------------------	------------------

Financial assets		
Trade receivables denominated in USD lakhs	1	1
Equivalent amount in Rs. Lakhs		44 56
Financial liability		
Trades payable denominated in USD lakhs	-	0
Equivalent amount in Rs. Lakhs		- 5
Net Exposure in USD lakhs		1 1
Equivalent amount in Rs. Lakhs		44 51

The currency exposure is not material to the Group, hence the effect of reasonable change in the exchange rate does not result into material gain/loss to the Group.

ii. Interest rate risk

The Group is exposed to interest rate risk because of the term loan taken by the Holding Company with Axis bank which carry floating interest rates. All other financial assets/ liabilities are carried at amortised cost or have fixed interest rates. For Financial year ended 31 March 2018 , the Group was not exposed to interest rate risk.

Effect of change in interest rate of term loans on the profit before tax of the Group is as below:

	31 March 2019	
	100 basis points increase	100 basis points decrease
Impact on profit before tax expense	(5)	5

iii. Price risk

The Group exposure to price risk arises for investment in mutual funds and unquoted bonds and debentures held by the Group and classified in the balance sheet as FVTPL. To manage its price risk arising from investments in mutual funds, the Group diversifies its portfolio.

Sensitivity

The table below summarises the impact of increase/decrease of the Net Asset Value (NAV) on the profit for the period. The analysis is based on the assumption that the NAV price would increase 5% and decrease by 5% with all variables held constant.

	Impact on profit/ loss before tax	
	31 March 2019	31 March 2018
Price - increase by 5%	88	615
Price - decrease by 5%	(88)	(615)

Note 32: Financial risk management objectives and policies - continued

(b) Credit risk

Credit risk arises from cash/deposit held with banks and financial institutions, as well as credit exposure related to outstanding loans, trade receivables and other financial assets. The maximum exposure to credit risk is equal to the carrying value of the financial assets. The objective of managing counterparty credit risk is to prevent losses in financial assets. The Group assesses the credit quality of the counterparties, taking into account their financial position, past experience and other relevant factors.

(i) Trade receivables

General credit period for the customers is 15 to 60 days. Ageing of trade receivables and the provision in

books for trade receivables overdue:

		Les than 180 days	180 days-365 days	More than 365 days	Total
As at 31 March 2019					
Trade receivables		1,385	591	747	2,723
Allowance for expected loss		-	(139)	(728)	(867)
Total trade receivables (Net of allowance for expected loss)	1,385	452	19	1,856	

		Les than 180 days	180 days-365 days	More than 365 days	Total
As at 31 March 2018					
Trade receivables		1,313	874	75	2,262
Allowance for expected loss		(172)	(676)	(33)	(881)
Total trade receivables (Net of allowance for expected loss)	1,141	198	42	1,381	

		31 March 2019	31 March 2018
Reconciliation of loss allowance			
Opening balance		881	92
Add: Additional provision/ reversals		23	890
Less: Utilisation/reversals		(37)	(101)
Closing balance		867	881

Management does not expect any significant loss from non-performance by counterparties on credit granted during the financial year that has not been provide for.

(ii) Financial instrument and cash deposit

Credit risk from balances with the banks, loans, investments and other financial assets and current investment are managed by the Group based on the Group's policy and is managed by the Group's Treasury Team. Investment of surplus fund is made only with approved counterparties.

The management has assessed the credit risk of the loans provided to related parties, working capital loans provided to its customers and investment in debentures of IL&FS. Based on the assesment, the Company has made the following provision :

	31 March 2019
Reconciliation of loss allowance	
Opening balance	-
Add: Additional provision	1,369
Less: Utilisation/reversals	-
Closing balance	1,369

Management does not expect any significant loss from non-performance by counterparties on the balances with the banks and other financial assets.

Note 32: Financial risk management objectives and policies - continued

(c) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due and to close out market positions. Due to the dynamic nature of the underlying businesses, Group maintains flexibility in funding by maintaining appropriate level of funds. The Group has unused borrowing facility of Rs. 2,000 from Axis bank as at year end 31 March 2019 (31 March 2018 : Nil).

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

On Less than 1 More than

	demand	year	1 year	Total
As at 31 March 2019				
Borrowings	-	4,808	9,269	14,077
Trade payables	-	2,015	-	2,015
Other financial liabilities	-	4,776	-	4,776
	-	11,599	9,269	20,868

	On demand	Less than 1 year	More than 1 year	Total
As at 31 March 2018				
Trade payables	-	3,780	-	3,780
Other financial liabilities	-	3,014	-	3,014
	-	6,794	-	6,794

Note 33: Capital management

For the purpose of the Group's capital management, capital includes issued equity capital, and all other equity reserves attributable to the equity holders of the Group. The primary objective of the Group's capital management is to maintain a strong capital base to ensure sustained growth in business and to maximize the shareholders value. The capital management focuses to maintain an optimal structure that balances growth and maximizes shareholder value.

The Group manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Group may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Group monitors capital using a gearing ratio, which is borrowings divided by total shareholders funds plus borrowings. The Group's policy is to keep the gearing ratio minimal. The Group includes within net debt, interest bearing loans and borrowings. For financial year ended 31 March 2018 there were no borrowings and the Group was entirely funded through equity.

31 March
2019

Borrowings(refer note 16)	7,705
Current maturity of borrowings	3,634
Total Borrowings	11,339
Total Equity	58,366
Capital and net debt	69,705
Gearing ratio	16%

[611300] Notes - Regulatory deferral accounts

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

[400400] Notes - Non-current investments

Details of non-current investments [Table]

..(1)

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

Classification of non-current investments [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments
Non-current investments	0	485
Name of body corporate in whom investment has been made	Unquoted Bonds and Debentures	Unquoted Bonds and Debentures
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0

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

	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (21) [See below]	
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	485
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (21)

Disclosure of notes on non-current investments explanatory [Text Block]

	31 March 2019	31 March 2018
Note 5 : Investments others		
Non-Current		
Investment in equity shares of India Property Online Private Limited (FVOCI)	0	-
100 (31 March 2018: Nil) equity shares of Rs. 1 each, fully paid		
Investment in equity shares of Propfinder India Private Limited(FVOCI)	0	-
1 (31 March 2018: Nil) equity shares of Rs. 1 each, fully paid		
Investment in unquoted bonds and debentures (FVTPL)	-	485
	0	485
Aggregate amount of quoted investments and market value thereof	-	-
Aggregate amount of unquoted investments	0	485
Aggregate amount of impairment in the value of investments	-	-

[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]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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
Current investments	50	50	811.12	0
Basis of valuation of current investments	FVTPL	FVTPL	FVTPL	FVTPL
Name of body corporate in whom investment has been made	Aditya Birla Sun life Money Manager Fund - Growth Regular Plan	Aditya Birla Sun life Money Manager Fund - Growth Regular Plan	ICICI Pru Savings Direct -Growth	ICICI Pru Savings Direct -Growth
Number of shares of current investment made in body corporate	[shares] 27,396	[shares] 27,396	[shares] 2,29,255	[shares] 0

Details of current investments [Table]

..(2)

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

Classification of current investments [Axis]	3		4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Current investments	848.88	800	(A) 0	0
Basis of valuation of current investments	FVTPL	FVTPL	Amotised Cost	Amotised Cost
Name of body corporate in whom investment has been made	Aditya Birla SL Savings Direct-Growth	Aditya Birla SL Savings Direct-Growth	Investment in unquoted bonds, debentures and commercial papers	Unquoted Bonds, debentures & commercial papers
Number of shares of current investment made in body corporate	[shares] 2,32,970	[shares] 2,55,924	[shares] 0	[shares] 0

Footnotes

- (A) Investment in unquoted bonds, debentures and commercial papers (Amortised cost): 461 Lakhs
- (-) Less: allowance for credit impaired balances: (461 Lakhs)

Details of current investments [Table]

..(3)

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

Classification of current investments [Axis]	5		6	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in debentures or bonds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Current investments	53	266.96	0	943.3
Basis of valuation of current investments	FVTPL	FVTPL	FVTPL	FVTPL
Name of body corporate in whom investment has been made	NA	ICICI Pru Credit Risk-Growth	Unquoted bonds & debenture	"ICICI Pru FMP Series 76 1185D Plan Hgrowth"
Number of shares of current investment made in body corporate	[shares] 0	[shares] 17,66,978	[shares] 0	[shares] 7,18,400

Details of current investments [Table]

..(4)

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

Classification of current investments [Axis]	7		8	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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
Current investments	0	79.45	0	2,000
Basis of valuation of current investments	FVTPL	FVTPL	FVTPL	FVTPL
Name of body corporate in whom investment has been made	"Ultra Short Duration Fund Aditya Birla SL Savings-Growth"	"Ultra Short Duration Fund Aditya Birla SL Savings-Growth"	ICICI Pru Ultra Short Term-Growth	ICICI Pru Ultra Short Term-Growth
Number of shares of current investment made in body corporate	[shares] 0	[shares] 23,251	[shares] 0	[shares] 1,39,65,018

Details of current investments [Table]

..(5)

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

Classification of current investments [Axis]	9		10	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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
Current investments	0	278.22	0	600
Basis of valuation of current investments	FVTPL	FVTPL	FVTPL	FVTPL
Name of body corporate in whom investment has been made	EARCL F8F601 OPTION A	EARCL F8F601 OPTION A	"Birla Sun Life Short Term Fund - Reg - Growth"	"Birla Sun Life Short Term Fund - Reg - Growth"
Number of shares of current investment made in body corporate	[shares] 0	[shares] 275	[shares] 0	[shares] 9,79,488

Details of current investments [Table]

..(6)

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

Classification of current investments [Axis]	11		12	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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
Current investments	0	482.66	0	500
Basis of valuation of current investments	FVTPL	FVTPL	FVTPL	FVTPL
Name of body corporate in whom investment has been made	"ICICI Pru Flexible Income Direct -G"	"ICICI Pru Flexible Income Direct -G"	"Reliance Banking & PSU Debt Direct-G"	"Reliance Banking & PSU Debt Direct-G"
Number of shares of current investment made in body corporate	[shares] 0	[shares] 1,48,120	[shares] 0	[shares] 42,89,231

Details of current investments [Table]

..(7)

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

Classification of current investments [Axis]	13		14	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments			Debenture & Commercial Paper	Debenture & Commercial Paper
Current investments	0	800	0	460.91
Basis of valuation of current investments	FVTPL	FVTPL	Amortised Cost	Amortised Cost
Name of body corporate in whom investment has been made	"Reliance Medium Term Fund Direct - Growth"	"Reliance Medium Term Fund Direct - Growth"	"IL & FS FINANCIAL SERVICES LIMITED CP"	"IL & FS FINANCIAL SERVICES LIMITED CP"
Number of shares of current investment made in body corporate	[shares] 0	[shares] 23,54,118	[shares] 0	[shares] 100

Details of current investments [Table]

..(8)

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

Classification of current investments [Axis]	15		16	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Debenture & Commercial Paper	Debenture & Commercial Paper	Debenture & Commercial Paper	Debenture & Commercial Paper
Current investments	0	464.03	0	2,650.9
Basis of valuation of current investments	Amortised Cost	Amortised Cost	Amortised Cost	Amortised Cost
Name of body corporate in whom investment has been made	"Kotak Mahindra Investments Ltd Cp 365 D"	"Kotak Mahindra Investments Ltd Cp 365 D"	"12.75% INDIA INFOLINE FINANCE LIMITED OPT-II 12.75 NCD 17SP18 FVRS1000_N6"	"12.75% INDIA INFOLINE FINANCE LIMITED OPT-II 12.75 NCD 17 S P 1 8 FVRS1000_N6"
Number of shares of current investment made in body corporate	[shares] 0	[shares] 100	[shares] 0	[shares] 2,50,000

Details of current investments [Table]

..(9)

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

Classification of current investments [Axis]	17		18	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Debenture & Commercial Paper	Debenture & Commercial Paper		
Current investments	0	506.39	0	3,920.83
Basis of valuation of current investments	Amortised Cost	Amortised Cost	FVTPL	FVTPL
Name of body corporate in whom investment has been made	"Tata Capital Housing Finance Limited Sr-O 8.615 Ncd"	"Tata Capital Housing Finance Limited Sr-O 8.615 Ncd"	"INDIA INFOLINE HOUSING FINANCE LTD SR-IHF 002 BR NCD 21DC18 FVRS10LAC"	"INDIA INFOLINE HOUSING FINANCE LTD SR-IHF 002 BR NCD 21DC18 FVRS10LAC"
Number of shares of current investment made in body corporate	[shares] 0	[shares] 50	[shares] 0	[shares] 310

Details of current investments [Table]

..(10)

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

Classification of current investments [Axis]	19		20	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Current investments	0	488.45	0	253.55
Basis of valuation of current investments	FVTPL	FVTPL	FVTPL	FVTPL
Name of body corporate in whom investment has been made	"9.10% DEBT MONTHLY IIFL WEALTH FINANCE LIMITED NCD SERIES B2 220722 FVRS10LAC"	"9.10% DEBT MONTHLY IIFL WEALTH FINANCE LIMITED NCD SERIES B2 220722 FVRS10LAC"	"INDIA INFOLINE HOUSING FINANCE LTD SR-IHF 001 TYPE B BR NCD 21DC18 FVRS10LAC"	"INDIA INFOLINE HOUSING FINANCE LTD SR-IHF 001 TYPE B BR NCD 21DC18 FVRS10LAC"
Number of shares of current investment made in body corporate	[shares] 0	[shares] 48	[shares] 0	[shares] 20

Details of current investments [Table]

..(11)

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

Classification of current investments [Axis]	21	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments
Current investments	0	(A) 363.35
Basis of valuation of current investments	FVTPL	FVTPL
Name of body corporate in whom investment has been made	"8% Bajaj Finance Ltd 16 M Cumm Option Fd "	"8% Bajaj Finance Ltd 16 M Cumm Option Fd "
Number of shares of current investment made in body corporate	[shares] 0	[shares] 4,77,00,000

Footnotes

(A) Adjusted to INDAS calculations. Original Amount invested : 477 Lakhs

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

	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of notes on current investments explanatory [TextBlock]	Textual information (22) [See below]	
Aggregate amount of quoted current investments	1,763	7,316
Market value of quoted current investments	1,763	7,316
Aggregate amount of unquoted current investments	0	8,593
Aggregate provision for diminution in value of current investments	0	0

Textual information (22)

Disclosure of notes on current investments explanatory [Text Block]

Current		
Investment in quoted mutual funds (FVTPL)	1,763	7,316
Investment in unquoted bonds, debentures and commercial papers (Amortised cost)	4,088	
Investment in unquoted bonds and debentures (FVTPL)	-	4,505
	2,224	15,909
Less: allowance for credit impaired balances	(461)	-
	1,763	15,909
Aggregate amount of quoted investments and market value thereof	1,763	7,316
Aggregate amount of unquoted investments	461	8,593
Aggregate amount of impairment in the value of investments	(461)	-

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-21,907	-25,041
Net cash flows from (used in) operating activities	-21,907	-25,041
Net cash flows from (used in) investing activities, continuing operations	14,561	25,335
Net cash flows from (used in) investing activities	14,561	25,335
Net cash flows from (used in) financing activities, continuing operations	12,400	-1
Net cash flows from (used in) financing activities	12,400	-1

[400100] Notes - Equity share capital

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]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
Number of shares authorised	[shares] 1,35,94,730	[shares] 1,31,00,060		[shares] 1,35,94,730
Value of shares authorised	1,359.47	1,310.01		1,359.47
Number of shares issued	[shares] 1,11,27,519	[shares] 1,10,96,734		[shares] 1,11,27,519
Value of shares issued	1,112.75	1,109.67		1,112.75
Number of shares subscribed and fully paid	[shares] 1,11,27,519	[shares] 1,10,96,734		[shares] 1,11,27,519
Value of shares subscribed and fully paid	1,112.75	1,109.67		1,112.75
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 1,11,27,519	[shares] 1,10,96,734		[shares] 1,11,27,519
Total value of shares subscribed	1,112.75	1,109.67		1,112.75
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,11,27,519	[shares] 1,10,96,734		[shares] 1,11,27,519
Value of shares called	1,112.75	1,109.67		1,112.75
Value of shares paid-up	1,112.75	1,109.67		1,112.75
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 30,775	[shares] 0		[shares] 30,775
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 10	[shares] 0		[shares] 10
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 30,785	[shares] 0		[shares] 30,785
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0

Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 30,785	[shares] 0		[shares] 30,785
Number of shares outstanding at end of period	[shares] 1,11,27,519	[shares] 1,10,96,734	[shares] 1,10,96,734	[shares] 1,11,27,519
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	3.07	0		3.07
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0.01	0		0.01
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	3.08	0		3.08
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	3.08	0		3.08
Equity share capital at end of period	1,112.75	1,109.67	1,109.67	1,112.75
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] 1,11,27,517	[shares] 0		[shares] 1,11,27,517
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 1,11,27,517	[shares] 0		[shares] 1,11,27,517
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Equity

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]	
	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity	
Number of shares authorised	[shares] 1,31,00,060	
Value of shares authorised	1,310.01	
Number of shares issued	[shares] 1,10,96,734	
Value of shares issued	1,109.67	
Number of shares subscribed and fully paid	[shares] 1,10,96,734	
Value of shares subscribed and fully paid	1,109.67	
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] 1,10,96,734	
Total value of shares subscribed	1,109.67	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 1,10,96,734	
Value of shares called	1,109.67	
Value of shares paid-up	1,109.67	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 1,10,96,734	[shares] 1,10,96,734
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Decrease in equity share capital during period [Abstract]		

Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	1,109.67	1,109.67
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Equity	

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]		Name of shareholder [Member]	
	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder			Quikr Mauritius Holding Limited	Quikr Mauritius Holding Limited
Country of incorporation or residence of shareholder			MAURITIUS	MAURITIUS
Number of shares held in company			[shares] 1,11,27,517	[shares] 1,10,96,732
Percentage of shareholding in company			99.99%	99.99%

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	0	0
Number of allottees in case of preferential allotment	0	0
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

[400300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Borrowings [Member]		Bonds/debentures [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2018 to 31/03/2019		01/04/2017 to 31/03/2018	
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	7,705	0	1,768	0
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Debentures [Member]		Non-convertible debentures others [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2018 to 31/03/2019		01/04/2017 to 31/03/2018	
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,768	0	(A) 1,768	0
Nature of security [Abstract]				
Nature of security			Textual information (23) [See below]	Textual information (24) [See below]

Footnotes

(A) 14.25% Non-convertible debenture - 1980 Lakhs

Less: current maturity of Non-convertible debenture : (212 Lakhs)

Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Redeemable preference shares [Member]		Term loans [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2018 to 31/03/2019		01/04/2017 to 31/03/2018	
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,346	0	4,591	0
Nature of security [Abstract]				
Nature of security	Quikr Mauritius Holding Limited has provided guarantee to the holder of RPS in respect of redemption of RPS.	Quikr Mauritius Holding Limited has provided guarantee to the holder of RPS in respect of redemption of RPS.		

Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	2,972	0	2,972	0
Nature of security [Abstract]				
Nature of security			Textual information (25) [See below]	Textual information (26) [See below]

Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,619	0	(A) 1,619	0
Nature of security [Abstract]				
Nature of security			Textual information (27) [See below]	Textual information (28) [See below]

Footnotes

(A) From non-banking financial company - 5,041 Lakhs
Less: current maturity of term loan : (3,422 Lakhs)

Details of bonds or debentures [Table]

..(1)

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

Details of bonds or debentures [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Fully convertible	Fully convertible	Fully convertible	Fully convertible
Holder of bond or debenture	Banks	Banks	Intercorporate	Intercorporate
Rate of interest	0.00%	0.00%	0.00%	0.00%
Particulars of redemption or conversion	Textual information (29) [See below]	Textual information (30) [See below]	Textual information (31) [See below]	Textual information (32) [See below]
Nominal value per bond or debenture	10	10	10	10
Number of bonds or debentures	3,87,013	3,87,013	1,49,913	1,49,913
Amount of bonds or debentures issued during period	0	39	0	0

Details of bonds or debentures [Table]

..(2)

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

Details of bonds or debentures [Axis]	3	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]		
Details of bonds or debentures [Abstract]		
Details of bonds or debentures [Line items]		
Whether bonds or debentures	Debenture	Debenture
Nature of bond or debenture	Fully convertible	Fully convertible
Holder of bond or debenture	Intercorporate	Intercorporate
Rate of interest	0.00%	0.00%
Particulars of redemption or conversion	Textual information (33) [See below]	Textual information (34) [See below]
Nominal value per bond or debenture	1,000	1,000
Number of bonds or debentures	11,445	11,445
Amount of bonds or debentures issued during period	0	100

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

	01/04/2018 to 31/03/2019
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (35) [See below]

Textual information (23)**Nature of security**

Secured by the way of pari passu first charge over the present and future fixed and current assets of the Holding Company excluding all intellectual property and intellectual property rights and an unconditional and irrevocable corporate guarantee from Quikr Mauritius Holding Limited

Textual information (24)**Nature of security**

Secured by the way of pari passu first charge over the present and future fixed and current assets of the Holding Company excluding all intellectual property and intellectual property rights and an unconditional and irrevocable corporate guarantee from Quikr Mauritius Holding Limited

Textual information (25)**Nature of security**

First pari-passu charge on present and future current assets and moveable fixed assets of the Holding Company excluding intellectual property right, brand, intangibles of technology stack/product suite if any and unconditional and irrevocable corporate guarantee from Quikr Mauritius Holding Limited

Textual information (26)**Nature of security**

First pari-passu charge on present and future current assets and moveable fixed assets of the Holding Company excluding intellectual property right, brand, intangibles of technology stack/product suite if any and unconditional and irrevocable corporate guarantee from Quikr Mauritius Holding Limited

Textual information (27)**Nature of security**

Secured by the way of pari passu first charge over the present and future fixed and current assets of the Holding Company excluding all intellectual property and intellectual property rights and an unconditional and irrevocable corporate guarantee from Quikr Mauritius Holding Limited

Textual information (28)

Nature of security

Secured by the way of pari passu first charge over the present and future fixed and current assets of the Holding Company excluding all intellectual property and intellectual property rights and an unconditional and irrevocable corporate guarantee from Quikr Mauritius Holding Limited

Textual information (29)

Particulars of redemption or conversion

CCDs shall be fully convertible into equity shares automatically upon the 20th anniversary from the date of allotment in the ratio of 1:1. In the alternative, CCDs may be converted into equity shares at any time before the 20th anniversary either by the Company or CCD holder. The CCDs shall not carry any security or collateral and hence shall be unsecured in nature. Both the CCDs have the same rights and conversion ratio.

Textual information (30)

Particulars of redemption or conversion

CCDs shall be fully convertible into equity shares automatically upon the 20th anniversary from the date of allotment in the ratio of 1:1. In the alternative, CCDs may be converted into equity shares at any time before the 20th anniversary either by the Company or CCD holder. The CCDs shall not carry any security or collateral and hence shall be unsecured in nature. Both the CCDs have the same rights and conversion ratio.

Textual information (31)

Particulars of redemption or conversion

CCDs shall be fully convertible into equity shares automatically upon the 20th anniversary from the date of allotment in the ratio of 1:1. In the alternative, CCDs may be converted into equity shares at any time before the 20th anniversary either by the Company or CCD holder. The CCDs shall not carry any security or collateral and hence shall be unsecured in nature. Both the CCDs have the same rights and conversion ratio.

Textual information (32)

Particulars of redemption or conversion

CCDs shall be fully convertible into equity shares automatically upon the 20th anniversary from the date of allotment in the ratio of 1:1. In the alternative, CCDs may be converted into equity shares at any time before the 20th anniversary either by the Company or CCD holder. The CCDs shall not carry any security or collateral and hence shall be unsecured in nature. Both the CCDs have the same rights and conversion ratio.

Textual information (33)

Particulars of redemption or conversion

CCDs shall be fully convertible into equity shares automatically upon the 20th anniversary from the date of allotment in the ratio of 1:1. In the alternative, CCDs may be converted into equity shares at any time before the 20th anniversary either by the Company or CCD holder. The CCDs shall not carry any security or collateral and hence shall be unsecured in nature. Both the CCDs have the same rights and conversion ratio.

Textual information (34)

Particulars of redemption or conversion

CCDs shall be fully convertible into equity shares automatically upon the 20th anniversary from the date of allotment in the ratio of 1:1. In the alternative, CCDs may be converted into equity shares at any time before the 20th anniversary either by the Company or CCD holder. The CCDs shall not carry any security or collateral and hence shall be unsecured in nature. Both the CCDs have the same rights and conversion ratio.

Textual information (35)

Disclosure of notes on borrowings explanatory [Text Block]

Non-current			
Secured			
Redeemable preference shares [Refer note 13(b)]		1,346	-
14.25% Non-convertible debenture (Refer note (a) below)		1,980	-
Term loan			
From non-banking financial company [(Refer note (b)(i) below]		5,041	-
From bank [(Refer note (b)(ii) below]		2,972	-
		11,339	-
Less: current maturity of term loan (refer note 18)	(3,422)	-	
Less: current maturity of Non-convertible debenture (refer note 18)	-		
		7,705	-

Note 16: Borrowings - continued

a) 14.25% Non-convertible debenture

The 14.25% non-convertible debenture issued to Trifecta venture debt fund is secured by the way of pari passu first charge over the present and future fixed and current assets of the Holding Company excluding all intellectual property and intellectual property rights and an unconditional and irrevocable corporate guarantee from Quikr Mauritius Holding Limited. The principal amount would be repayable over 27 equal monthly installments commencing from 31 January 2020. The interest amount will be payable at monthly rests on the last day of each month. The Effective interest rate is 14.86%. The funds are raised for general business purpose of the Holding Company. As the Holding Company does not have profits available for payment of dividend, Debenture Redemption Reserve (DRR) is not created.

b) Term loan

i) The term loan from Innoven Capital India Private Limited is secured by exclusive first charge by the way of hypothecation of all existing and future fixed, current and non-current assets of the Holding Company excluding all intellectual property and intellectual property rights and continuing unconditional guarantee from Quikr Mauritius Holding Limited. The loan carries a fixed interest rate of 13.90% p.a. The Effective interest rate is 14.49%. The interest will be payable at monthly rests on the first day of each month. The principal amount would be repayable over 25 equal monthly installments commencing from 1 March 2019. The loan is raised for general business purpose of the Holding Company. The lender has vide pari-passu letter agreement dated 1 April 2019 has ceded pari passu first charge in favour of debenture trustee acting for the debenture holders.

ii) The terms loan from Axis bank is secured by first pari-passu charge on present and future current assets and moveable fixed assets of the Holding Company excluding intellectual property right, brand, intangibles of technology stack/product suite if any and unconditional and irrevocable corporate guarantee from Quikr Mauritius Holding Limited. The loan carries an interest at rate of 3M MCLR+4.95% p.a. payable monthly. The effective interest rate is 13.60%. The principal amount would be repayable over 29 equal monthly installments commencing from 1 June 2019. The loan is raised for meeting capital expenditure, working capital and cash flow requirement of the Holding Company. The lender has vide pari-passu letter agreement dated 29 March 2019 has ceded pari passu first charge in favour of debenture trustee acting for the debenture holders.

c) Net Debt reconciliation	31 March 2019	31 March 2018
Cash and cash equivalents	8,713	3,659
Long term borrowings	(11,339)	-
	(2,626)	3,659

[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]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
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	364	0		364
Deferred tax liabilities	364	498		364
Net deferred tax liability (assets)	0	498	241	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-498	-233		-498
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	-498	-233		-498
Increase (decrease) through business combinations, deferred tax liability (assets)	0	490		0
Total increase (decrease) in deferred tax liability (assets)	-498	257		-498
Deferred tax liability (assets) at end of period	0	498	241	0
Description of other temporary differences				

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

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Other temporary differences [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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		364	0
Deferred tax liabilities	498		364	498
Net deferred tax liability (assets)	498	241	0	498
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-233		-498	-233
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	-233		-498	-233
Increase (decrease) through business combinations, deferred tax liability (assets)	490		0	490
Total increase (decrease) in deferred tax liability (assets)	257		-498	257
Deferred tax liability (assets) at end of period	498	241	0	498
Description of other temporary differences				

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

..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]	Other temporary differences 1 [Member]		
		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
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		364	0	
Deferred tax liabilities		364	498	
Net deferred tax liability (assets)	241	0	498	241
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		-498	-233	
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		-498	-233	
Increase (decrease) through business combinations, deferred tax liability (assets)		0	490	
Total increase (decrease) in deferred tax liability (assets)		-498	257	
Deferred tax liability (assets) at end of period	241	0	498	241
Description of other temporary differences		unabsorbed depreciation and carried forward business losses	unabsorbed depreciation and carried forward business losses	

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of income tax [TextBlock]	Textual information (36) [See below]		
Major components of tax expense (income) [Abstract]			
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]			
Total current tax expense (income) and adjustments for current tax of prior periods	0	0	
Total tax expense (income)	0	0	
Current and deferred tax relating to items charged or credited directly to equity [Abstract]			
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0	
Income tax relating to components of other comprehensive income [Abstract]			
Total aggregated income tax relating to components of other comprehensive income	0	0	
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0	
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]	Textual information (37) [See below]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Deferred tax assets and liabilities [Abstract]			
Deferred tax assets	364	0	
Deferred tax liabilities	364	498	
Net deferred tax liability (assets)	0	498	241
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	-498	-233	
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	-498	-233	
Increase (decrease) through business combinations, deferred tax liability (assets)	0	490	
Total increase (decrease) in deferred tax liability (assets)	-498	257	
Deferred tax liability (assets) at end of period	0	498	241
Description of other temporary differences			
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Total tax expense (income)	0	0	
Reconciliation of average effective tax rate and applicable tax rate [Abstract]			
Total average effective tax rate	0.00%	0.00%	

Textual information (36)

Disclosure of income tax [Text Block]

Note 27: Income tax expense/(income)		
Short / (Excess) provision for tax relating to prior years	-	1
Deferred tax credit	(498)	(233)
Income tax expense/(income)	(498)	(232)
Reconciliation of tax expense and tax based on accounting profit:		
Profit/(loss) before income tax expense	(23,538)	(23,975)
Tax at the Indian tax rate of 26% (2018: 30.90%)	(6,120)	(7,408)
Tax effect of:		
Deferred tax not recognised on current year losses	3,906	4,392
Deferred tax not recognised on current year temporary and permanent differences	1,663	
Effect of change in substantially enacted tax rate	-	1,172
Others	(223)	(51)
Income tax expense/(income)	(498)	(232)

Textual information (37)

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

Note 15: Deferred tax liabilities/ (assets)

The Group has significant unabsorbed depreciation and carried forward business losses. No deferred tax asset has been recognised at the year end as there is no reasonable certainty that sufficient future taxable income will be available in the foreseeable future against which such deferred tax asset can be utilised.

			31 March 2019	31 March 2018	
Deferred tax liabilities			364		498
Deferred tax assets			(364)		-
			-		498
As at	Intangible acquired on business combination	Depreciation on fixed assets	Provision for leave encashment, gratuity and others	Total	
1 April 2017	241		21	(21)	241
Transfer pursuant to the scheme of merger (refer note 41)		-	-	10	
Charge/(Credit):					
Deferred tax liability recognised on business combination		-	-	480	
Profit and loss	(233)		343	(343)	(233)
31 March 2018	498		364	(364)	498

Charge/(Credit):				
Profit and loss	(498)	-	-	(498)
31 March 2019	-	364	(364)	-
Amounts on which Deferred tax asset not been recorded as on year end:				
			31 March 2019	31 March 2018
Depreciation on fixed assets			846	91
Provision for leave encashment and gratuity	1,254		1,719	
Employee share-based payments			15,438	14,743
Provision for bonus			1,365	1,132
Provision for doubtful assets			9,728	881
Loss allowance on trade receivables			39	45
Carryforward business loss and unabsorbed depreciation(*)	1,82,782			
			2,26,295	2,01,393
*Tax loss and unabsorbed depreciation carry-forward for which no deferred tax assets were recorded with expiry date				
Expiry within 1 to 5 years			1,31,439	69,714
Expiry within 6 to 8 years			60,645	1,08,477
Unlimited carry forward			5,541	4,591

1,97,625

1,82,782

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[401100] Notes - Subclassification and notes on liabilities and assets

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]			
	Capital advances [Member]		Advances given suppliers [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
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	2	0	11,421	11,639
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
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
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]		Deposits with statutory authorities [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	Doubtful [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	Doubtful [Member]
	31/03/2019	31/03/2018	31/03/2018	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	689	4	706	(A) 0
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
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Footnotes

(A) Balance with Govt Authority - 6,664 Lakhs
Less: Doubtful : (6,664 Lakhs)

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]
	Deposits with statutory authorities [Member]	Other advances, others [Member]		Advances given suppliers [Member]
Classification of advances [Axis]	Deposits with statutory authorities [Member]	Other advances, others [Member]		Advances given suppliers [Member]
Classification of assets based on security [Axis]	Doubtful [Member]	Unsecured considered good [Member]		Unsecured considered good [Member]
	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2019
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) 0	152	76	488
Nature of other advance		Advance toward investment property & Deferred Lease expense	Deferred Lease expense	
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
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Footnotes

(A) Balance with Govt Authority- 5,774 Lakhs
Less: Doubtful : (5,774 Lakhs)

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]			
Classification of advances [Axis]	Advances given suppliers [Member]	Advances given employees [Member]		Prepaid expenses [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]		Unsecured considered good [Member]
	31/03/2018	31/03/2019	31/03/2018	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	228	129	12	751
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
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
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]			
Classification of advances [Axis]	Prepaid expenses [Member]	Deposits with statutory authorities [Member]		Other advances, others [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]		Unsecured considered good [Member]
	31/03/2018	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	381	1,212	2,560	56
Nature of other advance				Deferred lease expense and others
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
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]
Classification of advances [Axis]	Other advances, others [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]
	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]	
Disclosure of notes on advances [Abstract]	
Disclosure of advances [Abstract]	
Disclosure of advances [Line items]	
Advances	61
Nature of other advance	Deferred lease expense and others
Details of advance due by directors other officers or others [Abstract]	
Advance due by directors	0
Advance due by other officers	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]	
Total advance due by firms or companies in which any director is partner or director	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]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
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	753	614	40	8
Provision other employee related liabilities			461	482
Total provisions for employee benefits	753	614	501	490
CSR expenditure provision	0	0	0	0
Total provisions	753	614	501	490

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]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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	5	5
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Fixed Deposits (maturity of more than 12 months)	Fixed Deposits (maturity of more than 12 months)
Other non-current financial assets, others	5	5

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	212	0	7	84
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Current maturity of Non-convertible debentures	Current maturity of Non-convertible debentures	Payable for capital goods	Payable for capital goods
Other current financial liabilities, others	212	0	7	84

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	3		4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	0	1,300	1,111	1,211
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Consideration payable for merger of maxHeap Technologies Private Limited	Consideration payable for merger of maxHeap Technologies Private Limited	Employee benefits payables	Employee benefits payables
Other current financial liabilities, others	0	1,300	1,111	1,211

Other current financial liabilities, others [Table]

..(3)

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

Other current financial liabilities, others [Axis]	5		6	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	32	419	3,600	0
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Security deposits received	Security deposits received	Liabilities towards property owners	Liabilities towards property owners
Other current financial liabilities, others	32	419	3,600	0

Other current financial liabilities, others [Table]

..(4)

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

Other current financial liabilities, others [Axis]	7	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	26	0
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Others	Others
Other current financial liabilities, others	26	0

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	0	477	14	1
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Inter Deposits	Corporate Deposits	Interest accrued on loan to related parties	Interest accrued on loan to related parties
Other current financial assets others	0	477	14	1

Other current financial assets others [Table]

..(2)

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

Other current financial assets others [Axis]	3		4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	5	5	1	410
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Interest accrued on deposits with bank	Interest accrued on deposits with bank	Interest accrued on bonds and debentures	Interest accrued on bonds and debentures
Other current financial assets others	5	5	1	410

Other non-current assets, others [Table]

..(1)

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

Other non-current assets, others [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	2,118	1,912
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Advance Tax	Income Tax
Other non-current assets, others	2,118	1,912

Details of loans [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]	
	Security deposits [Member]		Security deposits [Member]	
Classification of loans [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	6,538	301	2,353	2,457
Allowance for bad and doubtful loans	0	0	0	0
Total loans	6,538	301	2,353	2,457
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

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]		Other loans [Member]	
Classification of loans [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	850	35	9,082	7,253
Allowance for bad and doubtful loans	0	0	908	0
Total loans	850	35	8,174	7,253
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of loans [Axis]	Other loans, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	9,082	7,253
Allowance for bad and doubtful loans	908	0
Total loans	8,174	7,253
Nature of other loans	Working capital to customers	Working capital to customers
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Total loans due by firms or companies in which any director is partner or director	0	0

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Current [Member]	
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
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	2,723	2,262	2,723	2,262
Allowance for bad and doubtful debts	867	881	867	881
Total trade receivables	1,856	1,381	1,856	1,381
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on loans explanatory [TextBlock]	Textual information (38) [See below]	
Disclosure of notes on other non-current financial assets [TextBlock]	Textual information (39) [See below]	
Total dividend receivable	0	0
Total other non-current financial assets	5	5
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (40) [See below]	
Advances, non-current	12,264	12,425
Total other non-current assets	14,382	14,337
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (41) [See below]	
Fixed deposits with banks	0	0
Other deposits with banks	(A) 3,155	(B) 247
Other balances with banks	5,551	3,203
Total balance with banks	8,706	3,450
Cash on hand	7	9
Others	0	200
Total cash and cash equivalents	8,713	3,659
Bank balance other than cash and cash equivalents	39	15
Total cash and bank balances	8,752	3,674
Nature of other cash and cash equivalents		Cash in transit
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
Disclosure of notes on other current financial assets explanatory [TextBlock]	Textual information (42) [See below]	
Unbilled revenue	424	316
Total other current financial assets	444	1,209
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (43) [See below]	
Advances, current	2,636	3,242
Total other current assets	2,636	3,242
Disclosure of notes on other current financial liabilities explanatory [TextBlock]	Textual information (44) [See below]	
Current maturities of long-term debt	3,422	0
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	8,410	3,014
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (45) [See below]	
Revenue received in advance	2,989	2,304
Advance received from customers	968	868
Total other advance	968	868
Total deposits refundable current	0	0
Taxes payable other tax	614	196
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	614	196
Total proposed equity dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0
Total other current liabilities	4,571	3,368

Footnotes

(A) Deposits with original maturity less than 3 months

(B) Deposits with original maturity less than 3 months

Textual information (38)

Disclosure of notes on loans explanatory [Text Block]

Note 6: Loans		
Non-current		
Loans considered Good - Secured	-	-
Loans considered Good - Unsecured		
Security deposits	6,538	301
Loans which have significant increase in credit risk	-	-
Loans - credit impaired	-	-
	6,538	301
Less: Loss allowances	-	-
	6,538	301
Current		
Loans considered Good - Secured		
Loans considered Good - Unsecured		
Working capital loan to customers	9,082	7,253
Security deposits	2,353	2,457
Loans to related party (Refer note 35)	850	35
Loans which have significant increase in credit risk	-	-
Loans - credit impaired	-	-
	12,285	9,745

Less: Loss allowance on working capital loan to customers	(908)	-
	11,377	9,745

Textual information (39)

Disclosure of notes on other non-current financial assets [Text Block]

Note 7: Other financial assets		
(Unsecured , considered good, unless otherwise stated)		
Non-current		
Fixed Deposits (maturity of more than 12 months)	5	5
	5	5

Textual information (40)

Disclosure of notes on other non-current assets explanatory [Text Block]

Note 8: Other assets		
Non-current		
(Unsecured, considered good unless other wise stated)		
Capital advances	2	-
Advance towards investment property	58	
Prepaid expenses	689	4
Deferred lease expense	94	76
Advance to suppliers	11,421	11,639
Balance with government authority	-	706
	12,264	12,425
Considered doubtful		
Balance with government authority	6,664	5,774
Allowance for doubtful balances	(6,664)	(5,774)
	-	-
	12,264	12,425

Textual information (41)

Disclosure of notes on cash and bank balances explanatory [Text Block]

Note 11 : Cash and cash equivalents

Cash on hand	7	9
Balances with banks		
- In current accounts	5,551	3,203
- Deposits with original maturity of less than three months*	3,155	247
Cash in transit	-	200
	8,713	3,659

*Out of the above amount Rs. 29 lakhs (2018: Rs. 29 lakhs) is under lien against corporate credit card taken by the Company.

Note 12 : Bank balance other than cash and cash equivalents

Deposits of maturity of more than three months	39	15
	39	15

Textual information (42)

Disclosure of notes on other current financial assets explanatory [Text Block]

Current		
Unbilled revenue	424	316
Inter-Corporate deposits	-	477
Interest accrued on Loans to related parties (refer note 35)	14	1
Interest accrued on deposits with bank	5	5
Interest accrued on bonds and debentures	1	410
	444	1,209

Textual information (43)

Disclosure of notes on other current assets explanatory [Text Block]

Current		
(Unsecured, considered good)		
Prepaid expenses	751	381
Balance with government authority	1,212	2,560
Advance to suppliers	488	228
Advance to employees for expenses	129	12
Deferred lease expense	43	26
Others	13	35
	2,636	3,242

Textual information (44)

Disclosure of notes on other current financial liabilities explanatory [Text Block]

Note 18: Other financial liabilities		
Current		
Current maturity of term loan (Refer note 16)	3,422	-
Current maturity of Non-convertible debentures (Refer note 16)	212	-
Payable for capital goods	7	84
Consideration payable for merger of maxHeap Technologies Private Limited	-	1,300
Employee benefits payables	1,111	1,211
Security deposits received	32	419
Liabilities towards property owners	3,600	
Others	26	-
	8,410	3,014

Textual information (45)

Disclosure of other current liabilities notes explanatory [Text Block]

Note 20: Other current liabilities

Deferred revenue (Refer note below)	2,989	2,304
Statutory dues payable	614	196
Advances from customers (Refer note below)	968	868
	4,571	3,368

Note:

Management has settled the advances from customers/ deferred revenue during the year for the balance at the beginning of the year by rendering the services against such advances/ deferred revenue. It expects similarly to settle closing advance/ deferred revenue during the year ending March 31, 2020.

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of additional balance sheet notes explanatory [TextBlock]			
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Total contingent liabilities	0	0	
Classification of commitments [Abstract]			
Total commitments	0	0	
Total contingent liabilities and commitments	0	0	
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Total number of shareholders promoters and public	0	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	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	0	0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Net worth of company	0	0	
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	

Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	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	0	0	
Number of warrants converted into equity shares during period	0	0	
Number of warrants converted into preference shares during period	0	0	
Number of warrants converted into debentures during period	0	0	
Number of warrants issued during period (in foreign currency)	0	0	
Number of warrants issued during period (INR)	0	0	

[611800] Notes - Revenue

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

	01/04/2018 to 31/03/2019
Disclosure of revenue [TextBlock]	Textual information (46) [See below]

Textual information (46)

Disclosure of revenue [Text Block]

Revenue Recognition

Revenue is measured at the transaction price which is the amount of consideration the group is entitled to receive in exchange for its services as per the contracts with customers. Amounts disclosed as revenue are net of trade allowances, rebates and Goods and Services tax (GST) and amounts collected on behalf of third parties.

The Group is a principal in the arrangements for advertisement, lead referral, business support services, beauty services, RTO services and handyman services. The Group is acting as an agent wherein the company earns commission from sale of goods or services on its platforms and marketing and management service fee from home rental solutions. Revenue from the sale of services is recognised when the Group performs its obligations to its customers as below:

Advertisement

Advertising revenues are derived principally from the sale of advertisement space on the group's platforms. Advertising revenues are recognised as per the terms of the contract with customers such as, when "impressions" (i.e., advertisement appears on the platform when viewed by users) are delivered, or when "clicks" (which occurs as and when users click advertisements on the group's platforms which redirects them to an advertiser's designated website) are made.

The Group also has fixed-term advertisement contracts with its customers. Inputs required to satisfy Group's performance obligations are expended evenly over the term of contract and therefore revenue from fixed-term advertisement contracts are recognised on a straight-line basis over the term of the contract.

Lead referral fee

The Group earns referral fees from providing leads to customers. Lead referral fee is recognised at the transaction price agreed in the contract as and when the leads are passed on to the customers.

Commission

The Group earns commission on sale of goods or services on its platforms and also on services provided as a broker in real estate transactions. Commission on is recognised upon delivery of such goods or services to the buyers and commission on real estate transaction is recognised when the services are provided to the customers as per the terms of the agreements.

Beauty services

The group provides beauty services to customers. Revenue from beauty services is recognised at the transaction price as and when the services are performed.

Marketing and management service fee from home rental solutions

Group provides digitally-driven home rental solutions to its customers. The group acts as a facilitator and , markets and promotes properties on its platform on behalf of the owners, assists the owners and tenants in executing lease agreements, collects rent on behalf of owner on a monthly basis and provides other ancillary services in connection with the lease of a property. Service fee earned by the group from home rental solutions is recognised over the period of contract and is recorded net of any applicable taxes as per the terms of contract with property owners. The group assures a minimum monthly rent to the property owners and shortfall (if any) is compensated by the group. Compensation paid by the group is presented net against Service Fee and where the compensation exceeds the service fee, the same is disclosed as 'Compensatory fees' under other expenses in the Statement of Profit and Loss.

Other services

The Group also provides RTO services (such as vehicle registrations, ownership transfers, driving licenses etc.) and handyman services (such as carpenter, plumber, electricians, painting and cleaning services). Revenue is recognised at the transaction price as and when the services are performed. The Group also provides valuation and consultancy services and revenue from such services are recognised when the services are rendered as per the terms of the contracts.

Contract balances and trade receivables

Trade receivables are amounts due from customers for sale of services performed in the ordinary course of business. Contract assets are in the nature of unbilled receivables which arises when the company satisfies a performance obligation but does not have an unconditional right to consideration and are classified under 'other current assets'. Where performance obligation is completed but invoice is not raised, such receivables are presented as unbilled receivables under other financial assets.

Where the Group has an obligation to transfer goods or services to a customer for which the Group has received consideration from the customer, a contract liability is recognised as advance from customers. Deferred revenue is recognised when the invoices are raised and service is yet to be rendered. These are recognised as revenue when the Group satisfies its performance obligations under the contract.

[612400] Notes - Service concession arrangements

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No
Revenue from construction contracts	0	0
Costs incurred and recognised profits (less recognised losses)	0	0
Advances received for contracts in progress	0	0
Retention for contracts in progress	0	0
Gross amount due from customers for contract work as Assets	0	0
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

[612600] Notes - Employee benefits

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

..(1)

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

Defined benefit plans [Axis]	State defined benefit plans [Member]			
	Present value of defined benefit obligation [Member]			Plan assets [Member]
Net defined benefit liability (assets) [Axis]				
Defined benefit plans categories [Axis]	1			2
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity	Gratuity		Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	312	321		
Interest expense (income), net defined benefit liability (assets)	60	41		6
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)				11
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	0	5		
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-1	27		
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-1	32		11
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)				-18
Total contributions to plan, net defined benefit liability (assets)				-18
Payments from plan, net defined benefit liability (assets)	36	27		21
Increase (decrease) through business combinations and disposals, net defined benefit liability (assets)	0	59		
Increase (decrease) through other changes, net defined benefit liability (assets)	(A) -174	(B) -184		
Total increase (decrease) in net defined benefit liability (assets)	163	178		-8
Net defined benefit liability (assets) at end of period	855	692	514	62

(A) Experience adjustments

(B) Experience adjustments

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

..(2)

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

Defined benefit plans [Axis]	State defined benefit plans [Member]	
Net defined benefit liability (assets) [Axis]	Plan assets [Member]	
Defined benefit plans categories [Axis]	2	
	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of net defined benefit liability (assets) [Abstract]		
Disclosure of net defined benefit liability (assets) [Line items]		
Description of type of plan	Gratuity	
Changes in net defined benefit liability (assets) [Abstract]		
Interest expense (income), net defined benefit liability (assets)	6	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]		
Return on plan assets, net defined benefit liability (assets)	7	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	7	
Contributions to plan, net defined benefit liability (assets) [Abstract]		
Contributions to plan by employer, net defined benefit liability (assets)	-23	
Total contributions to plan, net defined benefit liability (assets)	-23	
Payments from plan, net defined benefit liability (assets)	16	
Total increase (decrease) in net defined benefit liability (assets)	6	
Net defined benefit liability (assets) at end of period	70	64

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of employee benefits [TextBlock]	Textual information (47) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (47)

Disclosure of employee benefits [Text Block]

29. Employee benefit obligations

Defined contribution plans

The Group has defined contribution plan in form of Provident Fund and Employees' State Insurance for qualifying employees. Contributions are made to provident fund for employees at a specified rate of basic salary as per regulations. The contributions are made to registered provident fund administered by the government. The obligation of the Group is limited to the amount contributed and it has no further contractual or constructive obligation. The expense recognised during the year towards defined contribution plan is Rs. 562 lakhs (31 March 2018 - Rs.403 lakhs).

Defined benefit plans - Gratuity

The Group provides for gratuity for employees in India as per the Payment of Gratuity (Amendment)

Act, 2018.

Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/ termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The Gratuity plan of the Company is funded and the Company makes contributions to an insurance

company
(recognised fund
in India).

These plans
typically expose
the Company to
actuarial risks
such as: interest
rate risk,
longevity risk and
salary risk.

Investment risk

The present value of the defined benefit plan liability is calculated using a discount rate which is determined by reference to market yields at the end of the reporting period on Government bonds. If the plan assets underperform this yield, this will create a deficit. The Company maintains plan asset through insurance company.

Interest risk

A decrease in the bond interest rate will increase the plan liability.

The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after their employment. An increase in the life

expectancy
of the plan
participants

Longevity risk

will increase the plan's liability.

Salary risk

The present value of the defined benefit 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.

The Group ensures that the investment positions are managed within the asset-liability matching framework that has been developed to achieve long-term investments that are in line with the obligations under employee benefit plans. Within this framework, the group's asset-liability matching objective is to match assets to the defined benefit obligations by investing in plan asset managed by an insurance company. The fair value of plan asset is provided by the insurance company on year end.

Changes in the defined benefit obligation and fair value of plan assets as at 31 March 2018:

		Defined benefit obligation (A)	Fair value of plan assets (B)	Net amount (A-B)	
As at 01 April 2017		510		64	44
Addition pursuant to the merger scheme (refer note 41)	4	-		4	
As at 1 April 2017 (Post merger)	(i)	514		64	45
Acquisition of Business (Refer note 40)	(ii)	59	-	59	
Current Service cost		321		-	32
Past service cost		0		-	0
Net interest expense/(income)		41	6		35
Total amount recognised in profit or loss	(iii)	362	6	356	
Benefits paid	(iv)	(27)	(16)		(11)
Remeasurement					
Return on plan assets		-	(7)		7
Actuarial changes arising from changes in demographic assumptions	(5)	-	(5)		

Actuarial changes arising from changes in financial assumptions	(27)	-	(27)	
Experience adjustments		(184)	-	(18)
Total amount recognised in other comprehensive income (v)	(216)	(7)	(209)	
Contributions by employer (vi)		-	23	(2)
As at 31 March 2018 (i+ii+iii+iv+v+vi)	692	70	622	
Non-current				61
Current				8
Changes in the defined benefit obligation and fair value of plan assets as at 31 March 2019:				
		Defined benefit obligation (A)	Fair value of plan assets (B)	Net amount (A-B)
As at 01 April 2018 (i)		692	70	62
Current Service cost		312	-	31
Net interest expense/income		60	6	54
Total amount recognised in profit or loss (ii)	372	6	366	

Benefits paid	(iii)		(36)	(21)	(14)
Remeasurement					
Return on plan assets			-	(11)	11
Actuarial changes arising from changes in demographic assumptions	0	-		0	
Actuarial changes arising from changes in financial assumptions	1	-		1	
Experience adjustments			(174)	-	(174)
Total amount recognised in other comprehensive income	(iv)	(173)	(11)	(162)	
Contributions by employer	(v)		-	18	(18)
As at 31 March 2019	(i+ii+iii+iv+v)	855		62	793

Non-current					75
Current					40

The principal assumptions used in determining gratuity obligations are shown below:

31 March

31 March

	2019	2018
Discount rate	6.66% to 7.75%	6.93% to 7.75%
Salary escalation rate	5% to 10%	5% to 10%
Attrition rate	15%	15%
Retirement age (years)	58 to 60	58 to 60
Mortality tables	Indian Assured Lives Mortality (2012-14) Ult Table	Indian Assured Lives Mortality (06-08) Ult Table

A sensitivity analysis for significant assumption and its impact on defined benefit obligations is as shown below:

	Discount rate		Salary escalation rate	
	31 March 2019	31 March 2018	31 March 2019	31 March 2018
0.5% increase	(5.96)% to 6.48%	(3.23)% to (6.74)%	6.44% to 6.94%	6.07% to 6.83%
0.5% decrease	6.63% to 7.12%	3.43% to 7.42%	(5.85)% to (6.38)%	(5.55)% to (6.63)%

The above sensitivity analyses are based on a change in an assumption while holding all other assumptions constant. In

practice, this is unlikely to occur, and changes in some of the assumptions may be correlated. When calculating the sensitivity of the defined benefit obligation to significant actuarial assumptions the same method (present value of the defined benefit obligation calculated with the projected unit credit method at the end of the reporting period) has been applied as when calculating the defined benefit

liability recognised in the balance sheet.

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

Expected contributions to defined benefits plan for the year ended 31 March 2020 is Rs. 30 lakhs (31 March 2019: Rs. 30 lakhs). The weighted average duration of the defined benefit plan obligation at the end of the reporting period is 4 to 13.58 years (31 March 2018: 2 to 14.31 years). The expected maturity analysis of undiscounted pension, gratuity and defined benefits plan is as follows:

		31 March 2019	31 March 2018
Within the next 12 months (next annual reporting period)	27	20	
Between 2 and 5 years		206	16
Between 6 and 10 years		193	16
Beyond 10 years		2598	2,136
Total expected payments		3,024	2,484

Compensated
absences

The leave obligations cover the Company's earned/ privilege leave.

The entire amount of provision of compensated absences of Rs. 461 lakhs (31 March 2018: Rs. 482 lakhs) is presented as current, since the company does not have an unconditional right to defer settlement for any of these obligations. However, based on past experience, the Company does not expect all employees to avail the full amount of accrued leave or require payment for such leave within the next 12 months.

Particulars	31 March 2019	31 March 2018
Leave obligations not expected to be settled in next 12 months	350	371

[612800] Notes - Borrowing costs

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Total borrowing costs incurred	0	0
Interest costs [Abstract]		
Interest costs capitalised	0	0
Interest expense	0	0
Total interest costs incurred	0	0
Capitalisation rate of borrowing costs eligible for capitalisation	0.00%	0.00%

[612200] Notes - Leases

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Total contingent rents recognised as expense	0	0
Total lease and sublease payments recognised as expense	0	0
Disclosure of finance lease and operating lease by lessor [TextBlock]		
Total contingent rents recognised as income	0	0
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Total liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Liabilities under insurance contracts and reinsurance contracts issued at end of period	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Total increase (decrease) in reinsurance assets	0	0
Reinsurance assets at end of period	0	0

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (48) [See below]	
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	19,122	10,955
Total revenue from operations other than finance company	19,122	10,955
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	19,122	10,955
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (49) [See below]	
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	41	64
Interest on other current investments	19	422
Total interest income on current investments	60	486
Interest income on non-current investments [Abstract]		
Interest on non-current intercorporate deposits	14	1
Total interest income on non-current investments	14	1
Total interest income	74	487
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	471	1,995
Total net gain/loss on sale of investments	471	1,995
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	2	0
Miscellaneous other non-operating income	(A) 476	(B) 183
Total other non-operating income	478	183
Total other income	1,023	2,665
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (50) [See below]	
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0
Interest expense borrowings	434	0
Other interest charges	70	0
Total interest expense	504	0
Total finance costs	504	0
Employee benefit expense [Abstract]		
Disclosure of notes on employee benefit expense explanatory [TextBlock]	Textual information (51) [See below]	
Salaries and wages	17,444	15,571

Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	562	403
Total contribution to provident and other funds	562	403
Employee share based payment [Abstract]		
Employee share based payment- Equity settled	1,063	4,729
Total employee share based payment	1,063	4,729
Leave encashment expenses	116	41
Gratuity	366	356
Staff welfare expense	243	223
Total employee benefit expense	19,794	21,323
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	804	1,220
Amortisation expense	1,980	788
Depletion expense	(C) 1,571	(D) 170
Total depreciation, depletion and amortisation expense	4,355	2,178
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (52) [See below]	
Consumption of stores and spare parts	0	0
Power and fuel	586	290
Rent	2,753	1,711
Repairs to building	58	89
Repairs to machinery	0	0
Insurance	50	132
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	56	98
Total rates and taxes excluding taxes on income	56	98
Subscriptions membership fees	269	267
Telephone postage	197	372
Printing stationery	32	52
Information technology expenses	(E) 909	(F) 1,218
Travelling conveyance	457	607
Legal professional charges	719	786
Training recruitment expenses	105	157
Directors sitting fees	0	0
Advertising promotional expenses	967	1,641
Cost repairs maintenance other assets	718	607
Cost transportation [Abstract]		
Cost freight	1,035	1,320
Total cost transportation	1,035	1,320
Impairment loss on financial assets [Abstract]		
Impairment loss on financial assets trade receivables	23	204
Impairment loss on financial assets loans and advances	908	0
Impairment loss on financial assets investments	461	0
Total impairment loss on financial assets	1,392	204
Impairment loss on non financial assets [Abstract]		
Impairment loss on property plant and equipment	0	25
Total impairment loss on non-financial assets	0	25
Net provisions charged [Abstract]		
Provision statutory liabilities created	890	0
Total net provisions charged	890	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	55	45

Payment for taxation matters	0	4
Payment for other services	0	6
Payment for reimbursement of expenses	3	4
Total payments to auditor	58	59
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	(G) 7,779	(H) 4,459
Total other expenses	19,030	14,094
Current tax [Abstract]		
Total current tax	0	0

Footnotes

(A)

Unwinding of discount on security deposits	277
Others	19
Sub-lease income	54
Miscellaneous income	126

(B)

Unwinding of discount on security deposits	40
Others	29
Sub-lease income	92
Miscellaneous income	22

(C) Impairment of goodwill

(D) Impairment of Intellectual property right

(E)

Information technology services	441
Web hosting expenses	255
Payment gateway fees	213

(F)

Information technology services	755
Web hosting expenses	275
Payment gateway fees	188

(G)

Miscellaneous expenses	439
Subcontracting cost	2,569
Consumables	547
Bad debts written off	37

Manpower services	1,425
Foreign exchange loss (Net)	2
Compensatory fees (Refer note 43)	2,760

(H)

Compensatory fees (Refer note 43)	987
Manpower services	1,669
Bad debts written off	164
Consumables	569
Subcontracting cost	763
Miscellaneous expenses	307

Textual information (48)

Disclosure of notes on revenue from operations explanatory [Text Block]

Note 21: Revenue from operations	31 March 2019	31 March 2018
Sale of Services		
Advertising	5,013	4,871
Lead referral fee	3,926	2,653
Commission	4,954	6,361
Marketing and management service fee from home rental solutions (Refer note 43)	8,515	752
Beauty services	2,448	1,135
Other services	4,503	1,736
Gross revenue from operations	29,359	17,508
Less: Payments to customers (refer note below)	(10,237)	(6,553)
Net revenue from operations	19,122	10,955
<p>Note: Payment made to customer comprises of Incentives and other compensation adjusted with revenue pursuant to the requirement of Ind AS 115.</p>		
<p>Payments to customers comprises :</p>		
Incentives	4,403	5,801
Compensatory fees (Refer note 43)	5,834	752
	10,237	6,553

Textual information (49)

Disclosure of notes on other income explanatory [Text Block]

Note 22: Other income		
Interest income on:		
Loans to related parties (Refer note 35)	14	1
Deposits with banks	41	64
Investments measured at amortised cost	19	422
Unwinding of discount on security deposits	277	40
Others	19	29
	370	556
Gain on sale of investments measured at FVTPL	432	1,535
Fair value gain of investments measured at FVTPL	39	460
Sub-lease income	54	92
Net gain on disposal of property, plant and equipment	2	-
Miscellaneous income	126	22
	1,023	2,665

Textual information (50)

Disclosure of notes on finance cost explanatory [Text Block]

Note 25: Finance costs	31 March 2019	31 March 2018
Interest expenses on:		
- borrowings	434	-
- Redeemable preference shares	46	-
Others	24	-
	504	-

Textual information (51)

Disclosure of notes on employee benefit expense explanatory [Text Block]

Note 23: Employee benefits expense		
Salaries, wages and bonus	17,444	15,571
Employee share-based payments (Refer note 36)	1,063	4,729
Gratuity expense (Refer note 29)	366	356
Compensated absence expense	116	41
Contribution to provident fund and other funds	562	403
Staff welfare expenses	243	223
	19,794	21,323

Textual information (52)

Disclosure of notes on other expenses explanatory [Text Block]

Note 26: Other expenses		
Advertisement and sales promotion	967	1,641
Information technology services	441	755
Web hosting expenses	255	275
Payment gateway fees	213	188
Manpower services	1,425	1,669
Rent	2,753	1,711
Repairs and maintenance		
Buildings	58	89
Others	718	607
Net loss on disposal of property, plant and equipment	-	25
Foreign exchange loss (Net)	2	0
Recruitment and training expenses	105	157
Subscription expense	269	267
Freight expense	1,035	1,320
Travelling and conveyance	457	607
Professional, consultancy and legal fees (Refer note below)	777	845
Power and fuel	586	290
Printing and stationery	32	52
Compensatory fees (Refer note 43)	2,760	987
Loss allowances on investments	461	-

Loss allowance on loans	908	-
Bad debts written off	37	164
Loss allowance on trade receivables	23	204
Provision for doubtful balances with government authority	890	-
Communication expenses	197	372
Consumables	547	569
Subcontracting cost	2,569	763
Insurance	50	132
Rates and taxes, excluding, taxes on income	56	98
Miscellaneous expenses	439	307
	19,030	14,094

Note: Payments to the auditor (excluding taxes) *

As auditor

Audit fee	55	45
Tax audit fee	-	4
Certification	-	6
Reimbursement of expenses	3	4
	58	59

(*) Payments made to the auditors of the parent company.

[613200] Notes - Cash flow statement

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	8,713	3,659	3,366
Cash and cash equivalents	8,713	3,659	
Income taxes paid (refund), classified as operating activities	206	23	
Total income taxes paid (refund)	206	23	

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total exceptional items	0	0
Total revenue arising from exchanges of goods or services	0	0
Total domestic turnover goods, gross	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	18,635	10,344
Export revenue services	487	611
Total revenue from sale of services	19,122	10,955
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of fair value measurement [TextBlock]	Textual information (53) [See below]	
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

Textual information (53)

Disclosure of fair value measurement [Text Block]

Note 31: Fair value measurements

Financial instruments by category and hierarchy

Particulars	31 March 2019				
	Amortised cost	FVOCI	FVTPL	Level I	Level III
Financial Assets					
Investment in mutual fund	-	-	1,763	1,763	-
Investment in Equity Shares	-	0	-	-	0
Investment in bonds and debentures	-	-	-	-	-
Loans	17,007	-	-	-	-
Trade receivables	1,856	-	-	-	-
Cash and cash equivalents	8,713	-	-	-	-
Bank balances other than cash and cash equivalent	39	-	-	-	-
Other financial assets	449	-	-	-	-
Total financial assets	28,064	0	1,763	1,763	0
Financial liabilities					
Borrowings	7,705	-	-	-	-
Trade payables	2,015	-	-	-	-

Note 31: Fair value measurements - Continued

Management has assessed that the fair value of cash and cash equivalents, loans receivable, trade receivables, trade payables, other financial assets and liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments. The fair value of liquid mutual funds is based on net asset value (NAV) declared by the fund house.

The fair values of loans and security deposits are determined based on discounted cash flows calculated using an appropriate discount rate. There are no significant changes in fair value of such assets as compared to their carrying amounts.

[613300] Notes - Operating segments

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of business combinations [TextBlock]	Textual information (54) [See below]	Textual information (55) [See below]
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

Textual information (54)

Disclosure of business combinations [Text Block]

Scheme of Amalgamation (Scheme)

(i) The National Company Law Tribunal, Bengaluru bench sanctioned the scheme of arrangement ('the Scheme') between Abhiman Technologies Private Limited (ATPL), Babajob Services Private Limited (BSPL), Rejuvenate Solutions Private Limited (RSPL), Cryptopy Technologies Private Limited (CTPL), Glow Prime Technologies Private Limited (GTPL) and Quikr India Private Limited (QIPL). Consequent to the scheme of merger (the 'Scheme') formulated under the provisions of Section 230 to 232 of the Companies Act, 2013 and approved by the National Company Law Tribunal (NCLT), Bengaluru bench vide order dated May 06, 2019, ATPL, CTPL and GTPL has been merged with the Company with effect from April 1, 2017 and in respect of BSPL and RSPL, the entities are merged from September 11, 2017 and June 21, 2017 respectively i.e date of control acquired by Quikr Mauritius Holding Limited (QMHL).

(ii) ATPL was a Company incorporated under the provisions of the Companies Act and worked like a marketplace connecting recruiters with the potential candidates. It was launched as India's first and only job portal for notice period candidates. Pursuant to the merger scheme, QIPL has issued 49,510 equity shares of Rs. 10/- each to QMHL as consideration to QMHL.

(iii) BSPL was a Company incorporated under the provisions of the Companies Act and was mainly into Manpower recruitment/supply agency service. Pursuant to the merger scheme, QIPL has issued 16,906 equity shares of Rs. 10/- each to QMHL as consideration to QMHL.

(iv) RSPL was a Company incorporated under the provisions of the Companies Act and was mainly engaged in the business of providing handyman services and home solution services. Pursuant to the merger scheme, QIPL issued 37,148 equity shares of Rs. 10/- each to QMHL as consideration to QMHL.

(v) CTPL was a Company incorporated under the provisions of the Companies Act and owned Grabhouse.com website. CTPL was India's premier digitally-driven home rental solutions provider, which offer personalized services to all the users to help them find suitable flats on rent along with compatible flatmates. CTPL was a house renting portal that offered personalised and end-to-end solutions for both owners and tenants. Pursuant to the merger scheme, QIPL issued 26,741 equity shares of Rs. 10/- each to QMHL as consideration to QMHL.

(vi) GTPL was a Company incorporated under the provisions of the Companies Act and was into business of providing an online platform to book and get on demand beauty services at doorstep. Pursuant to a merger scheme, QIPL issued 70 equity shares of Rs.10/- each, to QMHL as a consideration to QMHL.

(vii) In accordance with Part III of the Scheme, all the properties, assets, liabilities and undertaking of transferor companies were transferred to the Company with effect from the appointed date of control as above at the respective book values and this transaction has been accounted in accordance with the Pooling of Interests Method outlined in Appendix C to Ind AS 103 "Business Combination", and the surplus of the net assets acquired over the consideration issued has been credited to Capital Reserve in the standalone financial statements. CTPL and GTPL were subsidiaries of QIPL and hence, were consolidated in the financial year ended March 31, 2018. ATPL and RSPL were associates of the Group and BSPL was fellow subsidiary prior to merger. The merger has now been accounted in accordance with the Pooling of Interests Method outlined in Appendix C to Ind AS 103 "Business Combination", and the surplus of the net assets acquired over the consideration issued has

been credited to Capital Reserve in the consolidated financial statements.

Scheme of Amalgamation (Scheme)
- Continued

	As at 1 April 2017 (ATPL)	Effective during the year (RSPL and BSPL)	Total
NON-CURRENT ASSETS			
Property, plant and equipment	16	35	51
Capital work-in-progress	3	-	3
Other intangible assets	18	44	62
Financial assets			-
Loans	1	8	9
Other Financial Assets	-	5	5
Other non-current assets	-	5	5
Non-current tax assets	7	25	32
CURRENT ASSETS			
Financial assets			
Investments	-	0	0
Trade receivables	12	3	15
Cash and cash equivalents	43	66	109
Bank balances other than cash and cash equivalent	-	0	0
Loans	-	82	82

Others financial assets	2	4	6
Other current assets	27	243	270
TOTAL	129	520	649
RESERVE AND SURPLUS			
Securities premium account	1,912	9,661	11,573
Deficit in the statement of profit and loss	(2,123)	(9,918)	(12,041)
Share options outstanding account	19	114	133
Capital redemption reserve	2	29	31
NON-CURRENT LIABILITIES			
Deferred tax liability (net)	-	10	10
Provisions	6	1	7
CURRENT LIABILITIES			
Financial liabilities			
Borrowings	221	82	303
Trade payables	56	52	108
Other financial liabilities	6	93	99
Provisions	0	-	0
Other current liabilities	24	24	48
TOTAL	123	148	271

Net value of assets transferred pursuant to Scheme	(A)	6	372	378
Consideration				
Aggregate face value of Equity shares to be issued by Quikr India Private Limited to Quikr Mauritius Private Limited	(B)	5	5	10
Investment of Quikr India in the entities	(C)	501	942	1,443
Total Consideration	D=B+C		506	947
Surplus/(Deficit) taken to Capital reserve	A-D	(500)	(575)	(1,075)

Impact due to implementation of Ind AS 115

On application of Ind AS 115, the group has netted off certain incentives and payments to customers with the revenue from contracts with customers. These incentives and payments to the customers were shown separately as expense under advertisement and sales promotion and compensatory fees respectively in the previous year under the erstwhile standard Ind AS 18.

Following reclassification from other expenses to revenue from operations have been made for year ended 31 March 2018 on adoption of Ind AS 115:

Statement of profit and loss

Classification in Ind AS 18	Classification in Ind AS 115	Amount
Advertisement and sales promotion	Revenue from operations	5,801

Compensatory fees	Revenue from operations	752
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There is no impact on total equity of the group on adoption of Ind AS 115 'Revenue from Contracts with Customers'. Thus the Balance sheet as on 1 April, 2017 has not been presented.

The Holding Company provides a platform to prospective tenants (paying guests) helping them to find rented accommodation to a certain expected standard. The group has entered into service agreements with various property owners, whose properties are listed on its platform, to provide certain Marketing and management services. Under such service agreements, the property is not at the disposal / control of the Company, however, the group has assured property owners a minimum rental from prospective tenants with a view to incentivizing more property owners to register on the company's platform. Accordingly, when the properties are not fully occupied, the group compensates property owners for unoccupied portion of the property (compensatory fee) for not being able to meet the commitments under the service agreements. The group has accounted service income under such service agreements of Rs. 2,681 lakhs (net of related compensatory fee payment for unoccupied beds) from such agreements as revenue from Marketing and management service fee from home rental solutions. Further, where compensatory fee for unoccupied beds exceeds service income from occupied beds under certain agreements, such excess amounting to Rs. 2,760 lakhs has been accounted as Compensatory fee under Other expenses. The group is currently undertaking a comprehensive assessment of the impact of Appendix C to Ind AS 17 "Leases" to determine the appropriate course of action going forward.

(a) The Group is in the process of expanding its business and is currently incurring cash losses. Based on the cash flow projections for year ending March 31, 2020, the

Board of Directors does not foresee any material uncertainty regarding the Company's ability to continue as a going concern for foreseeable future and accordingly, these financial statements have been prepared on a going concern basis.

(b) Flat Dot To Technologies Private Limited: The financial statements have been prepared assuming that the company will continue as a "going concern" having regards to the business plan of the company. In addition, the Holding company extends full financial support for the period of 12 months from the date of this financial statements to enable the company to meet financial and other obligations as and when arise.

Textual information (55)

Disclosure of business combinations [Text Block]

Note 40: Business Combinations

(i) Acquisition of Quikr Red Limited (formerly HDFC Developers Limited)

During Financial year 2017-18, the Group acquired control of Quikr Red Limited (formerly HDFC Developers Limited) on 24 January 2018, engaged in rendering of real estate advisory services. The acquisition has enabled the Group to enter into the real estate advisory services. The acquisition was executed through a share purchase agreement for a consideration of Rs. 10,199 lakhs.

The following table presents the purchase consideration, fair value of asset acquired and goodwill recognised on the date of control (i.e 24 January 2018) based on the valuation performed by an independent Valuer.

Fair value recognised on acquisition

	Amount
Property, plant and equipment	39
Cash and Cash Equivalent	154
Other current assets	52
Fair value of tangible assets	245
Fair value of Trademark, Intellectual property and Database	8,727
Total fair value of assets acquired	8,972
Deferred tax on intangibles	340
Other liabilities	4
Total fair value of net assets acquired	8,628
Goodwill arising on acquisition	1,571
	10,199

The goodwill of Rs. 1,571 lakhs comprises the value of expected synergies arising from the acquisition which is not separately recognised. The goodwill recognised is not expected to be deductible for income tax purposes.

Purchase consideration	Amount
Total Consideration paid by the Company	10,199
Total consideration	10,199

The Company issued 110,575 CCDs of Rs.10,199 lakhs as consideration for acquiring control in Quikr Red Limited (formerly HDFC Developers Limited). Transaction costs relating to acquisition which are not material have been expensed and are included in other expenses.

(ii) Acquisition of Quikr Realty Limited (formerly HDFC Realty Limited)

During Financial year 2017-18, the Group acquired control of Quikr Realty Limited (formerly HDFC Realty Limited) on 24 January 2018, engaged in rendering of real estate advisory services. The acquisition has enabled the Group to enter into the real estate advisory services. The acquisition was executed through a share purchase agreement for a consideration of Rs. 25,499 lakhs.

The following table presents the purchase consideration, fair value of asset acquired and goodwill recognised on the date of control (i.e 24 January 2018) based on the valuation performed by an independent Valuer.

Fair value recognised on acquisition	Amount
Property, plant and equipment	49
Cash and Cash Equivalent	274
Other current assets	674
Fair value of tangible assets	997
Fair value of Trademark and Database	8,731
Deferred tax liability on intangibles	140
Total fair value of net assets acquired	9,588

Goodwill arising on acquisition	15,911
	25,499
Transaction costs relating to acquisition have been expensed and are included in other expenses.	
Purchase consideration	Amount
Total Consideration paid by the Company	25,499
Total consideration	25,499

The Company issued 276,438 CCDs at value of Rs.25,499 lakhs as a purchase consideration for acquisition of control. Transaction costs relating to acquisition which are not material have been expensed and are included in other expenses.

Revenue and profit contribution:

The acquired business contributed revenues of Rs.786 lakhs and net loss of Rs.441 lakhs to the group from the date of acquisition until 31 March 2018.

If the acquisition had occurred on April 1, 2017, consolidated pro-forma revenue would have been Rs.2,303 lakhs and net loss of Rs.5,454 lakhs respectively. These amounts have been calculated using the subsidiary's financial statements and adjusting them for:

- a) differences in the accounting policies between the group and the subsidiary, and
- b) the additional depreciation and amortization that would have been charged assuming the fair value adjustments to property, plant and equipment and intangible assets had applied from January 24, 2018, together with the consequential tax effects.

[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]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	QUIKR REALTY LIMITED	QUIKR REALTY LIMITED	QUIKR RED LIMITED	QUIKR RED LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U74140MH2000PLC124897	U74140MH2000PLC124897	U45200MH1981PLC023708	U45200MH1981PLC023708
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary	R14160386	H33601394	R14161558	H34643916
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2018	01/04/2017	01/04/2018	01/04/2017
End date of accounting period of subsidiary	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Description of reason why using different reporting date or period for subsidiary		0		
Percentage of shareholding in subsidiary	0.00%	100.00%	0.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	4,323.43	4,323	4,573.55	4,573
Reserves and surplus of subsidiary	-6,108.18	-3,618	-5,006.94	-4,361
Total assets of subsidiary	1,464.55	1,421	238.92	380
Total liabilities of subsidiary	1,464.55	1,421	238.92	380
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	1,471.71	1,846	13.63	494
Profit before tax of subsidiary	-2,493.34	-3,312	-238.31	-2,141
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-2,493.34	-3,312	-238.31	-2,141
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	QUIKR REALTY LIMITED	QUIKR REALTY LIMITED	QUIKR RED LIMITED	QUIKR RED LIMITED

Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U74140MH2000PLC124897	U74140MH2000PLC124897	U45200MH1981PLC023708	U45200MH1981PLC023708

Disclosure of details of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	3		4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	VITRUVIAN TECHNOLOGIES PRIVATE LIMITED	VITRUVIAN TECHNOLOGIES PRIVATE LIMITED	FLAT DOT TECHNOLOGIES PRIVATE LIMITED	FLAT DOT TECHNOLOGIES PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U74990MH2009PTC195051	U74990MH2009PTC195051	U74120KA2013PTC080545	U74120KA2013PTC080545
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary	R14690416	H37609989	R13262480	H32939639
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2018	01/04/2017	01/04/2018	01/04/2017
End date of accounting period of subsidiary	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Percentage of shareholding in subsidiary	0.00%	100.00%	0.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	20	20	5	5.18
Reserves and surplus of subsidiary	-2,932.45	-2,064	-586.5	-85.1
Total assets of subsidiary	608.04	2,645	38.47	41.32
Total liabilities of subsidiary	608.04	2,645	38.47	41.32
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	691.85	691	0	0
Profit before tax of subsidiary	-785.83	-785	-10.58	-20.13
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-785.83	-785	-10.58	-20.13
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	VITRUVIAN TECHNOLOGIES PRIVATE LIMITED	VITRUVIAN TECHNOLOGIES PRIVATE LIMITED	FLAT DOT TECHNOLOGIES PRIVATE LIMITED	FLAT DOT TECHNOLOGIES PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U74990MH2009PTC195051	U74990MH2009PTC195051	U74120KA2013PTC080545	U74120KA2013PTC080545

Disclosure of details of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	5	6
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	CRYPTOPY TECHNOLOGIES PRIVATE LIMITED	GLOW PRIME TECHNOLOGIES PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA
CIN of subsidiary company	U72900KA2013PTC085139	U72200KA2015PTC080138
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	H32878498	H33731233
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	01/04/2017	01/04/2017
End date of accounting period of subsidiary	31/03/2018	31/03/2018
Percentage of shareholding in subsidiary	57.91%	99.99%
Key information about subsidiary [Abstract]		
Reporting currency of subsidiary	INR	INR
Exchange rate as applicable for subsidiary	NA	NA
Share capital of subsidiary	3	9.01
Reserves and surplus of subsidiary	-498	36.52
Total assets of subsidiary	2,884	103.09
Total liabilities of subsidiary	2,884	103.09
Investment of subsidiary	0	0
Turnover of subsidiary	1,616	0
Profit before tax of subsidiary	-1,946	-6.36
Provision for tax of subsidiary	0	0
Profit after tax of subsidiary	-1,946	-6.36
Proposed dividend of subsidiary	0	0
Name of subsidiary	CRYPTOPY TECHNOLOGIES PRIVATE LIMITED	GLOW PRIME TECHNOLOGIES PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA
CIN of subsidiary company	U72900KA2013PTC085139	U72200KA2015PTC080138

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of interests in other entities [TextBlock]	Textual information (56) [See below]	
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	4	4
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 (56)

Disclosure of interests in other entities [Text Block]

Note 30:
Interest in other
entities

Subsidiaries

The Group's subsidiaries are set out below. Unless otherwise stated, they have share capital consisting solely of equity shares that are held directly by the Group and proportion of ownership interests held equals the voting rights held by the Group. The country of incorporation or registration is also their principal place of business:

Name of entity	Principal Activities	Country of Incorporation	Ownership interest held by the group % 31 March 2019	Ownership interest held by non-controlling interests 31 March 2019	Ownership interest held by the group % 31 March 2018	Ownership interest held by non-controlling interests 31 March 2018
Flat Dot to Technologies Private Limited	Advertising Services	India	100	-	100	-
Vitruvian Technologies Private Limited (VTPL)	Digital marketing and software development	India	100	-	100	-
Quikr Red Limited (formerly HDFC Developers Limited)	Real estate advisory services	India	100	-	100	-

Quikr Realty Limited (formerly HDFC Realty Limited)	Real estate advisory services	India	100	-	100	-	
Additional information, as required under schedule III of the Companies Act, 2013							
	Net assets		Share in profit or loss	Share in other comprehensive income	Share in total comprehensive income		
	As a % of Consolidated net assets	Amount	As a % of Consolidated profit or loss	Amount	As a % of Consolidated OCI	Amount	As a % of Consolidated A TCI
Parent company							
Quikr India Private Limited	112.37	65,585	81.46	(18,768)	88.98	144	81.41
Subsidiaries							
Vitruvian Technologies Private Limited	(3.49)	(2,037)	3.41	(786)	7.02	11	3.39
Quikr Red Limited	(0.04)	(24)	1.03	(238)	1.18	2	1.03
Quikr Realty Limited	(3.06)	(1,785)	10.82	(2,493)	2.82	5	10.87
Flat Dot to Technologies Private Limited	(0.16)	(90)	0.05	(11)	0.00	-	0.05
Add/ (Less): Consolidation adjustments	(5.62)	(3,283)	3.23	(744)	0.00	-	3.25
Total	100.00	58,366	100.00	(23,040)	100.00	162	100.00

[613400] Notes - Consolidated Financial Statements

Disclosure of details of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	1	2	3	4
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Quikr Red Limited (formerly HDFC Developers Limited)	Quikr Realty Limited (formerly HDFC Realty Limited)	Vitruvian Technologies Private Limited	Flat Dot to Technologies Private Limited
Principal place of business of subsidiary consolidated	1st Floor, Plot No 46/47 Jerbai Wadia Road, Bhoiwada Parel Mumbai Mumbai City MH 400012	1st Floor, Plot No 46/47 Jerbai Wadia Road, Bhoiwada Parel Mumbai Mumbai City MH 400012	1st Floor, Plot No 46/47 Jerbai Wadia Road, Bhoiwada Parel Mumbai Mumbai City MH 400012	B Wing, 2nd Floor, No.106, Sub No. 5, 6, 7, 8 & 9 Rachenahalli, Krishnarajapuram, Hobli Bangalore Bangalore KA 560045
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2019	31/03/2019	31/03/2019	31/03/2019
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%

Disclosure of details of entities consolidated [Table]

..(1)

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

Entities consolidated [Axis]	1	2	3	4
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	QUIKR REALTY LIMITED	QUIKR RED LIMITED	VITRUVIAN TECHNOLOGIES PRIVATE LIMITED	FLAT DOT TO TECHNOLOGIES PRIVATE LIMITED
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	-1,785	-24	-2,037	-90
Net assets of entity as percentage of consolidated net assets	-3.06%	-0.04%	-3.49%	-0.16%
Amount of share in profit or loss of entity consolidated	-2,493	-238	-786	-11
Share in profit or loss of entity as percentage of consolidated profit or loss	10.82%	1.03%	3.41%	0.05%
Amount of share in other comprehensive income consolidated	5	2	11	0
Share in other comprehensive income consolidated	2.82%	1.18%	7.02%	0.00%
Amount of share in comprehensive income consolidated	-2,488	-236	-775	-11
Share in comprehensive income consolidated	10.87%	1.03%	3.39%	0.05%

Disclosure of details of entities consolidated [Table]

..(2)

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

Entities consolidated [Axis]	5		6	
	01/04/2018 to 31/03/2019		01/04/2018 to 31/03/2019	
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	QUIKR INDIA PRIVATE LIMITED		Consolidation adjustments	
Type of entity consolidated	Parent		Parent	
Amount of net assets of entity consolidated	65,585		-3,283	
Net assets of entity as percentage of consolidated net assets	112.37%		-5.62%	
Amount of share in profit or loss of entity consolidated	-18,768		-744	
Share in profit or loss of entity as percentage of consolidated profit or loss	81.46%		3.23%	
Amount of share in other comprehensive income consolidated	144		0	
Share in other comprehensive income consolidated	88.98%		0.00%	
Amount of share in comprehensive income consolidated	-18,624		-744	
Share in comprehensive income consolidated	81.41%		3.25%	

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

	01/04/2018 to 31/03/2019
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[611400] Notes - Separate financial statements

Disclosure of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2018 to 31/03/2019		01/04/2017 to 31/03/2018	
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	QUIKR REALTY LIMITED	QUIKR REALTY LIMITED	QUIKR RED LIMITED	QUIKR RED LIMITED
CIN of subsidiary company	U74140MH2000PLC124897	U74140MH2000PLC124897	U45200MH1981PLC023708	U45200MH1981PLC023708
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%		100.00%	
Proportion of voting rights held in subsidiary	100.00%		100.00%	

Disclosure of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	3		4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	VITRUVIAN TECHNOLOGIES PRIVATE LIMITED	VITRUVIAN TECHNOLOGIES PRIVATE LIMITED	FLAT DOT TO TECHNOLOGIES PRIVATE LIMITED	FLAT DOT TO TECHNOLOGIES PRIVATE LIMITED
CIN of subsidiary company	U74990MH2009PTC195051	U74990MH2009PTC195051	U74120KA2013PTC080545	U74120KA2013PTC080545
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%		100.00%	
Proportion of voting rights held in subsidiary	100.00%		100.00%	

Disclosure of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	5	6
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	CRYPTOPY TECHNOLOGIES PRIVATE LIMITED	GLOW PRIME TECHNOLOGIES PRIVATE LIMITED
CIN of subsidiary company	U72900KA2013PTC085139	U72200KA2015PTC080138
Country of incorporation or residence of subsidiary	INDIA	INDIA

[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]	
	1		2	
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Quikr Mauritius Holding Private Limited	Quikr Mauritius Holding Private Limited	TALENTACE PRIVATE LIMITED	TALENTACE PRIVATE LIMITED
Country of incorporation or residence of related party	MAURITIUS	MAURITIUS	INDIA	INDIA
CIN of related party			U74900MH2016PTC272344	U74900MH2016PTC272344
Description of nature of transactions with related party	Equity Contribution (including share premium received) and Guarantee received	Equity Contribution (including share premium received)	NA	Loans given and interest accrued on loan
Description of nature of related party relationship	Holding company	Holding company		
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions income	(A) 10,500	0		
Other related party transactions contribution made			0	35
Other related party transactions contribution received	2,865	14		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(B) 10,500	0		
Amounts receivable related party transactions			0	36
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Guarentees received during the year

(B) Guarentees received during the year

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]			
	3		4	
Related party [Axis]				
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	INDIA ONLINE LIMITED PROPERTY PRIVATE LIMITED	INDIA ONLINE LIMITED PROPERTY PRIVATE LIMITED	PROPFINDER INDIA PRIVATE LIMITED	PROPFINDER INDIA PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74999TN2012PTC085210	U74999TN2012PTC085210	U74999TN2012PTC085203	U74999TN2012PTC085203
Description of nature of transactions with related party	Loan Given, Interest Income on Loan, Loss allowance on loans, Loss allowance on interest accrued on loans.	NA	Sale of services	NA
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from rendering of services related party transactions	(A) 120	0	72	0
Other related party transactions income	(B) 14	0		
Other related party transactions contribution made	(C) 815	0		
Outstanding balances for related party transactions [Abstract]				
Amounts receivable related party transactions	(D) 1,535	0	84	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	Guarantee Given - INR 560 Lakhs	Guarantee Given - INR 560 Lakhs		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Sale of Services (Business support services)

(B) Interest income on loan

(C) Loan given

(D) Loan receivable - 815 Lakhs

Interest accrued on intercompany loans - 13 Lakhs

Trade receivables - 147 Lakhs

Guarantee given outstanding - 560 Lakhs

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]		Key management personnel of entity or parent [Member]	
	5		7	
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	QMQUI TRADING INDIA PRIVATE LIMITED	QMQUI TRADING INDIA PRIVATE LIMITED	PRANAYA CHULET	PRANAYA CHULET
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AAEPT1622K	AAEPT1622K
CIN of related party	U74999KA2018FTC113096	U74999KA2018FTC113096		
Description of nature of transactions with related party	Sale of services	NA	Managerial Remuneration	Managerial Remuneration
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from rendering of services related party transactions	16	0		
Other related party transactions expense			(A) 291	(B) 428
Outstanding balances for related party transactions [Abstract]				
Amounts receivable related party transactions	17	0		
Explanation of details of guarantees given or received of outstanding balances for related party transaction	Guarantee Given - INR 5000 Lakhs	Guarantee Given - INR 5000 Lakhs		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A)

- Pranaya Chulet	
Salary and other benefits	230
Share based compensation	61
	291

(B)

- Pranaya Chulet	
Salary and other benefits	221
Share based compensation	207
	428

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]		Other related parties [Member]	
	8		6	
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ATUL TEWARI	ATUL TEWARI	Quikr India Private Limited Employees' Group Gratuity Assurance Scheme	Quikr India Private Limited Employees' Group Gratuity Assurance Scheme
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ALFPC3506R	ALFPC3506R	AACCC5187N	AACCC5187N
Description of nature of transactions with related party	Managerial Remuneration	Managerial Remuneration	Contribution to employee benefit trust	Contribution to employee benefit trust
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	(A) 307	(B) 409		
Other related party transactions contribution made			19	27
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A)

- Atul Tewari	
Salary and other benefits	214
Share based compensation	93
	307

(B)

- Atul Tewari	
Salary and other benefits	204
Share based compensation	205
	409

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]	Textual information (57) [See below]	
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

Textual information (57)

Disclosure of transactions between related parties [Text Block]

Note 35: Related party disclosures

(i) List of related parties and relationship:

Description of relationship	Names of related parties
(a) Controlling enterprises:	
Holding company	Quikr Mauritius Holding Limited, Mauritius
(b) Fellow subsidiaries and associates	
Fellow subsidiary	TalentAce Private Limited, India
Fellow subsidiary	India Property Online Private Limited (w.e.f 17 December 2018)
Fellow subsidiary	QMQUI Trading India Private Limited (w.e.f 14 May 2018)
Fellow subsidiary	Propfinder India Private Limited (w.e.f 17 December 2018)
(c) Key management personnel	
Director	Pranaya Chulet: Managing Director
Director	Atul Tewari: Director

(d) Employee benefit trust

Quikr India Private Limited Employees' Group Gratuity Assurance Scheme

Note 35: Related party disclosures - continued

(ii) Transactions with related parties

Transactions with related parties	31 March 2019	31 March 2018
Equity Contribution (including share premium received)		
Quikr Mauritius Holding Private Limited	2,865	14
Loan given		
Talent Ace Private Limited	-	35
India Property Online Private Limited	815	-
	815	35
Sale of Services (Business support services)		
Propfinder India Private Limited	72	-
QMQI Trading India Private Limited	16	-
India Property Online Private Limited	120	-
	208	-
Interest income on loan		
India Property Online Private Limited	14	-

Talent Ace Private Limited		-	1
		14	1
Managerial remuneration (Refer note 1 below)			
- Pranaya Chulet			
Salary and other benefits		230	221
Share based compensation		61	207
		291	428
- Atul Tewari			
Salary and other benefits		214	204
Share based compensation		93	205
		307	409
Contribution to employee benefit trust			
Quikr India Private Limited Employees' Group Gratuity Assurance Scheme	19	27	
Guarentees received during the year			
Quikr Mauritius Holding Private Limited		10,500	-
Guarentees given during the year			
QMQUI Trading India P Ltd		5,000	-
India Property Online Private Limited		560	-
		5,560	-

(iii) Outstanding balances

The following balances are outstanding at the end of the reporting period in relation to transactions with related parties:

	31 March 2019	31 March 2018
Loan receivable		
Talent Ace Private Limited	35	35
India Property Online Private Limited	815	-
	850	35
Interest accrued on intercompany loans		
India Property Online Private Limited	13	-
Talent Ace Private Limited	1	1
	14	1
Trade receivables		
QMQL Trading India Private Limited	17	-
Propfinder India Private Limited	84	-
India Property Online Private Limited	147	-
	248	-
Guarentees received during the year		
Quikr Mauritius Holding Private Limited	10,500	-

Guarenteens given during the year

QMQUI Trading India P Ltd	5,000	-
India Property Online Private Limited	560	-
	5,560	-

Terms and conditions of transactions with related parties

1. The loans to related parties are working capital loans and are generally repayable on demand at interest rates of 8% per annum. All other transactions were made on normal commercial terms and conditions and at market rates. All outstanding balances are unsecured and are repayable in cash.

2. Provision for gratuity and leave encashment, which are based on actuarial valuation done on an overall basis, is excluded.

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

[610500] Notes - Events after reporting period

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share based payment arrangement [Abstract]		
Total changes of number of share options outstanding in share based payment arrangement	0	0
Number of share options outstanding in share-based payment arrangement at end of period	0	0
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]		
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0

[613000] Notes - Earnings per share

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of earnings per share [TextBlock]	Textual information (58) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -207.49	[INR/shares] -213.97
Total basic earnings (loss) per share	[INR/shares] -207.49	[INR/shares] -213.97
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -207.49	[INR/shares] -213.97
Total diluted earnings (loss) per share	[INR/shares] -207.49	[INR/shares] -213.97
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-23,040	-23,743
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-23,040	-23,743
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 1,11,04,248	[shares] 1,10,96,734
Adjusted weighted average shares	[shares] 0	[shares] 0

Textual information (58)

Disclosure of earnings per share [Text Block]

Note 28: Earnings per share		
(Loss) attributable to equity shareholders of parent	(23,040)	(23,743)
Nominal value of each equity share (in Rupees)	10	10
Weighted average number of Equity Shares outstanding during the year	1,11,04,248	1,10,96,734
Loss per share - Basic and diluted (in Rupees)	(207.49)	(213.97)
<p>Note: Compulsary Convertible Debentures and share suspense account outstanding as at 31 March 2019 and 31 March 2018 are anti-dilutive. Hence diluted earnings per share has not been disclosed and same has been restricted to Basic EPS.</p>		

[610900] Notes - First time adoption

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0