

**ASK INVESTMENT MANAGERS LIMITED**  
Consolidated Financial Statements for period 01/04/2022 to 31/03/2023

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

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Name of company	ASK INVESTMENT MANAGERS LIMITED	
Corporate identity number	U65993MH2004PLC147890	
Permanent account number of entity	AAFCA2302P	
Address of registered office of company	Birla Aurora, 16 Level, Office Floor 9, Dr. Annie Besant Road, Worli, Mumbai, MAHARASHTRA, INDIA - 400030	
Type of industry	Commercial and Industrial	
Date of start of reporting period	01/04/2022	01/04/2021
Date of end of reporting period	31/03/2023	31/03/2022
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	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

<b>Auditors [Axis]</b>	<b>1</b>
	<b>01/04/2022 to 31/03/2023</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	S.R. Batliboi & Co. LLP
Name of auditor signing report	SHRAWAN BHAGWATI JALAN
Firms registration number of audit firm	301003E/E300005
Membership number of auditor	102102
Address of auditors	12th Floor, The Ruby, 29, Senapati Bapat Marg, Dadar West, Mumbai - 400028, Maharashtra, India
Permanent account number of auditor or auditor's firm	ACHFS9180N
SRN of form ADT-1	R51559276
Date of signing audit report by auditors	07/06/2023
Date of signing of balance sheet by auditors	07/06/2023

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

	<b>01/04/2022 to 31/03/2023</b>
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	No

## Textual information (1)

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

#### INDEPENDENT AUDITOR'S REPORT

To the Members of ASK Investment Managers Limited

Report on the Audit of the Consolidated Financial Statements

#### Opinion

We have audited the accompanying consolidated financial statements of ASK Investment Managers Limited (hereinafter referred to as "the Holding Company"), its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") its joint venture comprising of the consolidated Balance sheet as at March 31 2023, the consolidated Statement of Profit and Loss, including other comprehensive income, the consolidated Cash Flow Statement and the consolidated Statement of Changes in Equity for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

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

#### Basis for Opinion

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

#### Other Information

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Directors report, but does not include the consolidated financial statements and our auditor's report thereon. The Directors report is expected to be made available to us after the date of this auditor's report.

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 identified above when it becomes available and, in doing so, consider whether such other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. When we read the Directors report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

#### Responsibilities of Management for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group and of its joint venture are responsible for assessing the ability of the Group and of its joint venture to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to

cease operations, or has no realistic alternative but to do so.

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

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

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

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

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

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

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

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

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

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

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

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

#### Other Matter

(a) We did not audit the financial statements and other financial information, in respect of one subsidiary, whose financial statements include total assets of Rs 74,681.20 lakhs as at March 31, 2023, and total revenues of Rs 5,372.96 lakhs and net cash inflows of Rs 3,368.41 lakhs for the year ended on that date. These financial statement and other financial information have been audited by other auditors, which financial statements, other financial information and auditor's reports have been furnished to us by the management. Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary and our report in terms of sub-sections (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary, is based solely on the report of such other auditor.

(b) The accompanying consolidated financial statements include unaudited financial statements and other unaudited financial information in respect of one subsidiary, whose financial statements and other financial information reflect total assets of Rs. 21,046.75 lakhs as at March 31, 2023, and total revenues of Rs. 1,535.03 lakhs and net cash inflow of Rs. 6,912.55 lakhs for the year ended on that date. These unaudited financial statements and other unaudited financial information have been furnished to us by the management. Our opinion, in so far as it relates amounts and disclosures included in respect of this subsidiary and our report in terms of sub-sections (3) of Section 143 of the Act in so far as it relates to the aforesaid subsidiary, is based solely on such unaudited financial statement and other unaudited financial information. In our opinion and according to the information and explanations given to us by the Management, these financial statements and other financial information are not material to the Group.

Our opinion above on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified

in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements and other financial information certified by the Management.

#### Report on Other Legal and Regulatory Requirements

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

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

- (a) We/the other auditors whose report we have relied upon have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements;
- (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidation of the financial statements have been kept so far as it appears from our examination of those books and reports of the other auditors;
- (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Consolidated Cash Flow Statement and Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the consolidated financial statements;
- (d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;
- (e) On the basis of the written representations received from the directors of the Holding Company as on March 31, 2023 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors who are appointed under Section 139 of the Act, of its subsidiary companies and joint venture, none of the directors of the Group's companies, its joint venture, incorporated in India, is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) With respect to the adequacy of the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiary companies and joint venture, incorporated in India, and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this report;
- (g) In our opinion and based on the consideration of reports of other statutory auditors of the subsidiaries and joint venture, the managerial remuneration for the year ended March 31, 2023 has been paid / provided by the Holding Company, its subsidiaries and joint venture incorporated in India to their directors in accordance with the provisions of section 197 read with Schedule V to the Act;
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditors on separate financial statements as also the other financial information of the subsidiaries and joint venture, as noted in the 'Other matter' paragraph:
  - i. The consolidated financial statements disclose the impact of pending litigations on its consolidated financial position of the Group, its joint venture in its consolidated financial statements – Refer Note 27 to the consolidated financial statements;
  - ii. The Group, its joint venture did not have any material foreseeable losses in long-term contracts including derivative contracts during the year ended March 31, 2023;
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, its subsidiaries and joint venture, incorporated in India during the year ended March 31, 2023.
  - iv. a) The respective managements of the Holding Company and its subsidiaries and joint venture which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries, and joint venture respectively that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or any of such subsidiaries and joint venture to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the respective Holding Company or any of such subsidiaries and joint venture ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  - b) The respective managements of the Holding Company and its subsidiaries and joint venture which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries and joint venture respectively that, to the best of its knowledge and belief, no funds have been received by the respective Holding Company or any of such subsidiaries and joint venture from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of such subsidiaries and joint venture shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

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

v. The interim dividend declared and paid during the year by the Holding Company is in accordance with section 123 of the Act.

vi. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable for the Company only w.e.f. April 1, 2023, reporting under this clause is not applicable.

For S.R. Batliboi & Co. LLP  
Chartered Accountants  
ICAI Firm Registration Number: 301003E/E300005

per Shrawan Jalan  
Partner  
Membership Number: 102102  
UDIN: 23102102BGXJFH9954  
Place of Signature: Mumbai  
Date: June 07, 2023

Annexure 1 referred to in paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our Report of even date

Re: ASK Investment Managers Limited ("the Company")

(xxi) There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the Group and associate included in the consolidated Ind AS financial statements. Accordingly, the requirement to report on clause 3(xxii) of the Order is not applicable to the Holding Company.

For S.R. Batliboi & Co. LLP  
Chartered Accountants  
ICAI Firm Registration Number: 301003E/E300005

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per Shrawan Jalan  
Partner  
Membership Number: 102102  
UDIN: 23102102BGXJFH9954  
Place of Signature: Mumbai  
Date: June 07, 2023

## ANNEXURE 2 TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE CONSOLIDATED FINANCIAL STATEMENTS OF ASK INVESTMENT MANAGERS LIMITED

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

We have audited the internal financial controls with reference to consolidated financial statements of ASK Investment Managers Limited ("the Company") as of March 31, 2023 in conjunction with our audit of the consolidated financial statements of the Company for the year ended on that date.

### Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls 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 on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

### Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to these [standalone] financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to these standalone

financial statements was established and maintained and if such controls operated effectively in all material respects.

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

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

#### Meaning of Internal Financial Controls With Reference to these Standalone Financial Statements

A company's internal financial controls with reference to standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to standalone 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 Standalone Financial Statements

Because of the inherent limitations of internal financial controls with reference to standalone 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 standalone financial statements to future periods are subject to the risk that the internal financial control with reference to standalone financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

#### Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to standalone financial statements and such internal financial controls with reference to standalone financial statements were operating effectively as at March 31, 2023, 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 the ICAI.

For S.R. Batliboi & Co. LLP  
Chartered Accountants  
ICAI Firm Registration Number: 301003E/E300005

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per Shrawan Jalan  
Partner  
Membership Number: 102102  
UDIN: 23102102BGXJFH9954  
Place of Signature: Mumbai  
Date: June 07, 2023

**[110000] Balance sheet**

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

	31/03/2023	31/03/2022	31/03/2021
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	2,635.67	2,870.8	2,605.26
Capital work-in-progress	0	27.27	
Other intangible assets	227.12	555.57	560.38
Intangible assets under development	92.14	78.72	
Investments accounted for using equity method	354.5	354.5	
Non-current financial assets [Abstract]			
Non-current investments	18,826.73	11,318.83	
Loans, non-current	454.1	372.03	
Other non-current financial assets	0.66	0.58	
Total non-current financial assets	19,281.49	11,691.44	
Deferred tax assets (net)	271.37	231.82	
Other non-current assets	(A) 22,002.39	(B) 8,088.32	
Total non-current assets	44,864.68	23,898.44	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	70,687.87	50,836	
Trade receivables, current	21,013.79	23,196.74	
Cash and cash equivalents	12,222.55	1,858.65	
Bank balance other than cash and cash equivalents	17,013.09	16,303.69	
Loans, current	20,796.18	6,269.01	
Other current financial assets	636.82	312.46	
Total current financial assets	1,42,370.3	98,776.55	
Other current assets	2,242.82	5,800.59	
Total current assets	1,44,613.12	1,04,577.14	
Total assets	1,89,477.8	1,28,475.58	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	1,674.27094	1,641.8477	1,449.72836
Other equity	(C) 1,37,192.07	(D) 1,04,507.45	
Total equity attributable to owners of parent	1,38,866.34	1,06,149.3	
Non controlling interest	0	0	
Total equity	1,38,866.34	1,06,149.3	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Other non-current financial liabilities	1,835.98	2,250.88	
Total non-current financial liabilities	1,835.98	2,250.88	
Provisions, non-current	1,379.56	1,129.56	
Deferred tax liabilities (net)	5,094.56	2,254.17	
Other non-current liabilities	0	8.87	
Total non-current liabilities	8,310.1	5,643.48	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	9,596.07	4,835.62	
Other current financial liabilities	663.34	459.9	
Total current financial liabilities	10,259.41	5,295.52	
Other current liabilities	25,485.93	3,869.23	
Provisions, current	4,879.42	6,966.53	
Current tax liabilities	1,676.6	551.52	



Total current liabilities	42,301.36	16,682.8	
Total liabilities	50,611.46	22,326.28	
Total equity and liabilities	1,89,477.8	1,28,475.58	

### Footnotes

- (A) Income tax assets (net) : 1736.52 Other non-current assets : 20265.87  
 (B) Income tax assets (net) : 2295.47 Other non-current assets : 5792.85  
 (C) Other equity : 133353.08 Non-controlling interest : 3839 adjustment : -0.01  
 (D) Other equity : 104343.59 Non-controlling interest : 163.87 adjustment : -0.01

## [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]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 40.13	[INR/shares] 41.3	[INR/shares] 40.13	[INR/shares] 41.3
Total basic earnings (loss) per share	[INR/shares] 40.13	[INR/shares] 41.3	[INR/shares] 40.13	[INR/shares] 41.3
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 37.02	[INR/shares] 37.6	[INR/shares] 37.02	[INR/shares] 37.6
Total diluted earnings (loss) per share	[INR/shares] 37.02	[INR/shares] 37.6	[INR/shares] 37.02	[INR/shares] 37.6

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	93,607.37	90,954.68
Other income	3,771.03	3,626.07
Total income	97,378.4	94,580.75
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	17,515.48	23,977.85
Finance costs	273.12	266.57
Depreciation, depletion and amortisation expense	1,591.51	1,480.84
Other expenses	34,028.31	27,837.88
Total expenses	53,408.42	53,563.14
Profit before exceptional items and tax	43,969.98	41,017.61
Total profit before tax	43,969.98	41,017.61
Tax expense [Abstract]		
Current tax	(A) 7,558.97	(B) 10,003.23
Deferred tax	2,826.2	-424.32
Total tax expense	10,385.17	9,578.91
Total profit (loss) for period from continuing operations	33,584.81	31,438.7
Share of profit (loss) of associates and joint ventures accounted for using equity method	(C) -133.07	(D) -372.54
Total profit (loss) for period	33,451.74	31,066.16
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	-100.63	-105.74
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	(E) 25.33	(F) 26.62
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-75.3	-79.12
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]		
Gains (losses) on exchange differences on translation, net of tax	-69.02	3.39
Total other comprehensive income, net of tax, exchange differences on translation	-69.02	3.39
Total other comprehensive income that will be reclassified to profit or loss, net of tax	-69.02	3.39
Total other comprehensive income	-144.32	-75.73
Other comprehensive income attributable to net of tax [Abstract]		
Other Comprehensive income, attributable to owners of parent	-144.32	-75.73
Total comprehensive income	33,307.42	30,990.43
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	-144.32	-75.73
Other comprehensive income attributable to [Abstract]		
Other Comprehensive income, attributable to owners of parent	-144.32	-75.73
Total comprehensive income	33,307.42	30,990.43
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 40.13	[INR/shares] 41.3
Total basic earnings (loss) per share	[INR/shares] 40.13	[INR/shares] 41.3

Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 37.02	[INR/shares] 37.6
Total diluted earnings (loss) per share	[INR/shares] 37.02	[INR/shares] 37.6

### Footnotes

- (A) Current tax : 7562.17 Short tax provision for earlier years : -3.2  
 (B) Current tax : 10003.23 Short tax provision for earlier years : 0  
 (C) Add: Share of profit in joint venture : -133.07  
 (D) Add: Share of profit in joint venture : -372.54  
 (E) Income tax related to items that will not be reclassified to profit or loss : 25.33  
 (F) Income tax related to items that will not be reclassified to profit or loss : 26.62

## [210000a] Statement of profit and loss

### Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]

..(1)

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Income tax related to items that will not be reclassified to profit or loss	Income tax related to items that will not be reclassified to profit or loss
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	25.33	26.62

## [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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	33,451.74	31,066.16		33,451.74
Changes in comprehensive income components	-144.32	-75.73		-144.32
Total comprehensive income	33,307.42	30,990.43		33,307.42
Other changes in equity [Abstract]				
Other additions to reserves	-244.57	-131.06		-244.57
Increase (decrease) through other changes, equity	1,725.48	7,361.23		1,725.48
Other changes in equity, others	-2,103.71	-24,558.21		-2,103.71
Total other changes in equity	-622.8	-17,328.04		-622.8
Total increase (decrease) in equity	32,684.62	13,662.39		32,684.62
Other equity at end of period	1,37,192.07	1,04,507.45	90,845.06	1,37,192.07

## Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	31,066.16		33,449.13	31,065.77
Changes in comprehensive income components	-75.73		-69.02	3.39
Total comprehensive income	30,990.43		33,380.11	31,069.16
Other changes in equity [Abstract]				
Other additions to reserves	-131.06		-713.26	-460.29
Increase (decrease) through other changes, equity	7,361.23		1,725.48	7,361.24
Other changes in equity, others	-24,558.21		-5,776.23	-24,558.21
Total other changes in equity	-17,328.04		-4,764.01	-17,657.26
Total increase (decrease) in equity	13,662.39		28,616.1	13,411.9
Other equity at end of period	1,04,507.45	90,845.06	1,32,363.44	1,03,747.34

## Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Capital reserves [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	90,335.44	7.42	7.42	7.42

## Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Securities premium reserve [Member]			Capital redemption reserves [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Increase (decrease) through other changes, equity	(A) 1,725.48	(B) 8,343.46		
Total other changes in equity	1,725.48	8,343.46		
Total increase (decrease) in equity	1,725.48	8,343.46		0
Other equity at end of period	23,774.68	22,049.2	13,705.74	52.44

(A) Share options exercised : 1725.48

(B) Share options exercised : 8343.46

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

..(5)

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

Components of equity [Axis]	Capital redemption reserves [Member]		Share options outstanding account [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Other additions to reserves			(A) -244.57	(B) -131.06
Increase (decrease) through other changes, equity			0	(C) -982.22
Total other changes in equity			-244.57	-1,113.28
Total increase (decrease) in equity	0		-244.57	-1,113.28
Other equity at end of period	52.44	52.44	2,206.45	2,451.02

(A) Share based payment cost : -131.06

(B) Share based payment cost : -131.06

(C) Share options exercised : -982.22

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

..(6)

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

Components of equity [Axis]	Share options outstanding account [Member]	General reserve [Member]		
		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	3,564.3	419.18	419.18	419.18

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

..(7)

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

Components of equity [Axis]	Foreign currency translation reserve [Member]			Retained earnings [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		33,449.13
Changes in comprehensive income components	-69.02	3.39		
Total comprehensive income	-69.02	3.39		33,449.13
Other changes in equity [Abstract]				
Other additions to reserves				-468.69
Other changes in equity, others				-5,776.23
Total other changes in equity				-6,244.92
Total increase (decrease) in equity	-69.02	3.39		27,204.21
Other equity at end of period	-121.76	-52.74	-56.13	1,06,025.03

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

..(8)

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

Components of equity [Axis]	Retained earnings [Member]		Other retained earning [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	31,065.77		33,449.13	31,065.77
Total comprehensive income	31,065.77		33,449.13	31,065.77
Other changes in equity [Abstract]				
Other additions to reserves	-329.23		(A) -468.69	(B) -329.23
Other changes in equity, others	-24,558.21		(C) -5,776.23	(D) -24,558.21
Total other changes in equity	-24,887.44		-6,244.92	-24,887.44
Total increase (decrease) in equity	6,178.33		27,204.21	6,178.33
Other equity at end of period	78,820.82	72,642.49	1,06,025.03	78,820.82

(A) Transferred from retained earnings to special reserve : -468.69

(B) Transferred from retained earnings to special reserve : -329.23

(C) Dividend payout to shareholders : -5776.23

(D) Dividend payout to shareholders : -24558.21

## Statement of changes in equity [Table]

..(9)

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

Components of equity [Axis]	Other retained earning [Member]	Other equity components [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		-75.3	-79.12	
Total comprehensive income		-75.3	-79.12	
Total increase (decrease) in equity		-75.3	-79.12	
Other equity at end of period	72,642.49	-57.55	17.75	96.87

## Statement of changes in equity [Table]

..(10)

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

Components of equity [Axis]	Other comprehensive income, others [Member]			Other equity other [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		2.61
Changes in comprehensive income components	-75.3	-79.12		
Total comprehensive income	-75.3	-79.12		2.61
Other changes in equity [Abstract]				
Other additions to reserves				468.69
Increase (decrease) through other changes, equity				0
Other changes in equity, others				3,672.52
Total other changes in equity				4,141.21
Total increase (decrease) in equity	-75.3	-79.12		4,143.82
Other equity at end of period	-57.55	17.75	96.87	4,886.18
Description of nature of other equity, others				Refer to child member

## Statement of changes in equity [Table]

..(11)

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

Components of equity [Axis]	Other equity other [Member]		Other equity other 1 [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0.39		0	0
Total comprehensive income	0.39		0	0
Other changes in equity [Abstract]				
Other additions to reserves	329.23		(A) 468.69	(B) 329.23
Increase (decrease) through other changes, equity	-0.01			
Other changes in equity, others	0			
Total other changes in equity	329.22		468.69	329.23
Total increase (decrease) in equity	329.61		468.69	329.23
Other equity at end of period	742.36	412.75	1,047.19	578.5
Description of nature of other equity, others	Refer to child member		Statutory reserve	Statutory reserve

## Footnotes

(A) Transferred from retained earnings to special reserve : 468.69

(B) Transferred from retained earnings to special reserve : 329.23

## Statement of changes in equity [Table]

..(12)

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

Components of equity [Axis]	Other equity other 1 [Member]	Other equity other 2 [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		2.61	0.39	
Total comprehensive income		2.61	0.39	
Other changes in equity [Abstract]				
Increase (decrease) through other changes, equity		0	-0.01	
Other changes in equity, others		3,672.52	0	
Total other changes in equity		3,672.52	-0.01	
Total increase (decrease) in equity		3,675.13	0.38	
Other equity at end of period	249.27	3,838.99	163.86	163.48
Description of nature of other equity, others		Attributable to non-controlling interest	Attributable to non-controlling interest	

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

	01/04/2022 to 31/03/2023
Disclosure of notes on changes in equity [TextBlock]	Textual information (2) [See below]



## Textual information (2)

## Disclosure of notes on changes in equity [Text Block]

## (a) Equity share capital

	As at March 31, 2023		As at March 31, 2022	
	No. of shares	Amount	No. of shares	Amount
Balance as at beginning of the year	82,219,278	1,641.84	72,613,311	1,462.42
Changes in equity share capital due to prior period errors	-	-	-	-
Restated balance at the beginning of the year	82,219,278	1,641.84	72,613,311	1,462.42
Changes in equity share capital during the year	1,621,162	32.42	9,605,967	179.42
Balance at the end of the year	83,840,440	1,674.26	82,219,278	1,641.84

## (b) Other equity

	Reserves and Surplus		Capital redemption reserve	General reserve	Retained earnings	Share options outstanding account	Foreign currency translation reserve	Statutory reserve	Items of OCI	Total attributable to owners of the Group	Attr non inte
	Capital reserve	Securities premium									
Balance as at April 1, 2021	7.42	13,705.74	52.44	419.18	72,642.49	3,564.30	(56.13)	249.27	96.87	90,681.58	163
Changes in accounting policy or - prior period errors	-	-	-	-	-	-	-	-	-	-	-
Restated balance as at April 1, 2021	7.42	13,705.74	52.44	419.18	72,642.49	3,564.30	(56.13)	249.27	96.87	90,681.58	163
Total comprehensive income for year ended March 31, 2022											
Profit for the year	-	-	-	-	31,065.77	-	-	-	-	31,065.77	0.31
Other											

comprehensive income for the year (net of tax)	-	-	-	-	-	-	3.39	-	(79.12)	(75.73)	-
Transfer/utilisations											
Share based payment cost	-	-	-	-	-	(131.06)	-	-	-	(131.06)	-
Transferred from retained earnings to special reserve	-	-	-	-	(329.23)	-	-	329.23	-	-	-
Share options exercised	-	8,343.46	-	-	-	(982.22)	-	-	-	-	7,361.24
Dividend payout to shareholders	-	-	-	-	(24,558.21)	-	-	-	-	(24,558.21)	-
Balance as at March 31, 2022	7.42	22,049.20	52.44	419.18	78,820.82	2,451.02	(52.74)	578.50	17.75	104,343.59	163
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-	-	-	-
Restated balance as at April 1, 2022	7.42	22,049.20	52.44	419.18	78,820.82	2,451.02	(52.74)	578.50	17.75	104,343.59	163
Total comprehensive income for year ended March 31, 2023											
Profit for the year	-	-	-	-	33,449.13	-	-	-	-	33,449.13	2.6
Other comprehensive income for the year (net of tax)	-	-	-	-	-	-	(69.02)	-	(75.30)	(144.32)	-
	7.42	22,049.20	52.44	419.18	112,269.95	2,451.02	(121.76)	578.50	(57.55)	137,648.40	166
Transfer/utilisations											
Share based payment cost	-	-	-	-	-	(244.57)	-	-	-	(244.57)	-
Transferred from retained earnings to special reserve	-	-	-	-	(468.69)	-	-	468.69	-	-	-
Share options exercised	-	1,725.48	-	-	-	-	-	-	-	-	1,725.48
Share application money pending allotment	-	-	-	-	(5,776.23)	-	-	-	-	(5,776.23)	-
Investment by Non controlling interest	-	-	-	-	-	-	-	-	-	-	3,6

Balance as at March 31, 2023	7.42	23,774.68	52.44	419.18	106,025.03	2,206.45	(121.76)	1,047.19	(57.55)	133,353.08	3,8:
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**[320000] Cash flow statement, indirect**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	43,969.98	41,017.61	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	273.12	266.57	
Adjustments for decrease (increase) in trade receivables, current	2,180.59	1,820.56	
Adjustments for decrease (increase) in other current assets	(A) -25,395.01	(B) -659.5	
Adjustments for other financial assets, current	-324.44	559.54	
Adjustments for increase (decrease) in trade payables, current	4,760.45	1,755.12	
Adjustments for increase (decrease) in other current liabilities	21,412.78	767.81	
Adjustments for depreciation and amortisation expense	1,591.51	1,480.84	
Adjustments for provisions, current	-1,937.74	3,081.54	
Adjustments for other financial liabilities, current	-20.9	55.41	
Adjustments for unrealised foreign exchange losses gains	-69.02	3.39	
Adjustments for interest income	461.93	535.79	
Adjustments for fair value losses (gains)	1,052.45	-982.18	
Other adjustments for non-cash items	(C) -2,053.35	(D) -1,174.39	
Total adjustments for reconcile profit (loss)	1,008.51	6,438.92	
Net cash flows from (used in) operations	44,978.49	47,456.53	
Income taxes paid (refund)	5,930.85	11,160.51	
Net cash flows from (used in) operating activities	39,047.64	36,296.02	
Cash flows from used in investing activities [Abstract]			
Purchase of property, plant and equipment	413.41	496.62	
Purchase of intangible assets	141.92	484.47	
Proceeds from sales of intangible assets under development	13.85	-25.81	
Interest received	80	169.65	
Other inflows (outflows) of cash	(E) -26,996.44	(F) -18,763.82	
Net cash flows from (used in) investing activities	-27,457.92	-19,601.07	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	1,757.9	7,553.35	
Payments of lease liabilities	880.01	822.7	
Dividends paid	5,776.23	24,558.21	
Other inflows (outflows) of cash	(G) 3,672.52	(H) 0	
Net cash flows from (used in) financing activities	-1,225.82	-17,827.56	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	10,363.9	-1,132.61	
Net increase (decrease) in cash and cash equivalents	10,363.9	-1,132.61	
Cash and cash equivalents cash flow statement at end of period	12,222.55	1,858.65	2,991.26

**Footnotes**

(A) (Decrease) / increase in other assets : -10915.25 Decrease in loans : -14479.76

(B) (Decrease) / increase in other assets : 3316.83 Decrease in loans : -3976.33

(C) Gain on sale of current investments : -1816.8 Employee share based payments : -244.57 Share in loss of joint ventures & additional provision for impairment : -133.07 Gain on lease modification : -56.32 Impairment of financial assets (net) : 2.36 GST credit written off : 195.05

(D) Gain on sale of current investments : -1264.55 Employee share based payments : 209.2 Share in loss of joint ventures & additional provision for impairment : -372.54 Gain on lease modification : -14.06 Impairment of financial assets (net) : 139.72 GST credit written off : 127.84

(E) Proceeds / (purchase) from redemption of units in the scheme of mutual fund (net) : 26809.09 (Investment) / redemption in debentures, bonds, sponsor contribution (net) : -53097.13 FD bank balances : -708.4

(F) Proceeds / (purchase) from redemption of units in the scheme of mutual fund (net) : -20797.2 (Investment) / redemption in debentures, bonds, sponsor contribution (net) : 2565.67 FD bank balances : -532.29

(G) Investment by Non controlling interest : 3672.52

(H) Investment by Non controlling interest : 0

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

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]	-

## Textual information (3)

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

#### 1. Reporting entity

ASK Investment Managers Limited (the "Company" or the "Holding Company" or the "Parent") is a Company domiciled and incorporated under the provisions of the Companies Act, 1956. The Company, its subsidiaries and joint venture (together known as the "Group") are engaged in the business of providing equity, real estate asset management services and investment advisory services, financial product distribution and wealth advisory services and advancing Loans and financing (NBFC activities). The registered office of the Company is located at Birla Aurora, 16 Level, Office Floor 9, Dr. Annie Besant Road, Worli, Mumbai - 400 030.

#### 2. Basis of preparation

##### A. Statement of compliance

These consolidated financial statements of the Group have been prepared on basis that it will continue to operate as a going concern and in accordance with Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and presentation requirements of Division II of schedule III to the Companies act, 2012, (Ind AS Compliant Schedule III), as applicable to CFS.

The consolidated financial statements were authorised for issue by the Company's Board of Directors on June 07, 2023.

##### B. Current versus non-current classification

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

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

All other assets are classified as non-current.

A liability is current when it is:

- Expected to be settled in normal operating cycle and is due to be settled within twelve months after the reporting period
- Held primarily for the purpose of trading
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The Group classifies all other liabilities as non-current. Deferred tax assets and liabilities are classified as non-current assets and liabilities. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Group has identified period of twelve months as its operating cycle.

##### C. Functional and presentation currency

The consolidated financial statements are presented in Indian Rupees (INR), which is also the functional currency of the Group. Except as otherwise indicated, financial information presented in Indian rupee has been rounded to the nearest lacs with two decimals.

##### D. Basis of measurement

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

Items	Measurement basis
Certain financial assets and liabilities	Measured at fair value (refer accounting policy regarding financial instruments)
Net defined benefit (asset) / liability	Plan assets are measured at fair value less present value of defined benefit obligation
Share-based payments	measured at fair value

##### E. Basis of Consolidation

The consolidated financial statements comprise the financial statements of the Company and its subsidiaries as at 31 March 2023. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those

returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has:

- Power over the investee (i.e. existing rights that give it the current ability to direct the relevant activities of the investee)
- Exposure, or rights, to variable returns from its involvement with the investee, and
- The ability to use its power over the investee to affect its returns

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

- The contractual arrangement with the other vote holders of the investee
- Rights arising from other contractual arrangements
- The Group's voting rights and potential voting rights
- The size of the group's holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders

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

Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the Group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that Group member's financial statements in preparing the consolidated financial statements to ensure conformity with the Group's accounting policies.

The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the parent company, i.e., year ended on 31 March. When the end of the reporting period of the parent is different from that of a subsidiary, the subsidiary prepares, for consolidation purposes, additional financial information as of the same date as the financial statements of the parent to enable the parent to consolidate the financial information of the subsidiary, unless it is impracticable to do so.

## a) List of entities consolidated

Name of the Group	Country of Incorporation	Percentage of ownership interest	
		March 31, 2023	March 31, 2022
ASK Wealth Advisory Private Limited	India	100.00%	100.00%
ASK Property Investment Advisors Private Limited	India	99.50%	99.50%
ASK Property Advisory Services Private Limited ^	India	100.00%	100.00%
ASK Trusteeship Services Private Limited	India	100.00%	100.00%
ASK Financial Holdings Private Limited	India	100.00%	100.00%
ASK Capital Management Pte. Limited (Singapore)	Singapore	100.00%	100.00%
ASK Family Office and Investment Advisers Private Limited	India	100.00%	100.00%

^ ASK Property Advisory Services Private Limited, wholly owned subsidiary of the Holding Company, has filed an application for strike-off with the Registrar of Companies on 21st December, 2022 and the same is under process.

## b) Joint Venture

Name of the Group	Country of Incorporation	Proportion (%) of equity interest	
		March 31, 2023	March 31, 2022
ASK Pravi Capital Advisors Private Limited	India	50.00%	50.00%

## Consolidation procedures:

(a) Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiaries. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognised in the consolidated financial statements at the acquisition date.

(b) Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary. Business combinations policy explains how to account for any related goodwill.

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

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

A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it:

- Derecognises the assets (including goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost
- Derecognises the carrying amount of any non-controlling interests

- Derecognises the cumulative translation differences recorded in equity
- Recognises the fair value of the consideration received
- Recognises the fair value of any investment retained
- Recognises any surplus or deficit in profit or loss
- Recognise that distribution of shares of subsidiary to Group in Group's capacity as owners

#### F. Use of 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 assets or liabilities affected in future periods.

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

Significant judgements:

#### I. Determination of the estimated useful lives of tangible assets

Useful lives of property, plant and equipment are based on the life prescribed in Schedule II of the Act. In cases, where the useful lives are different from that prescribed in Schedule II and in case of intangible assets, they are estimated by management based on technical advice, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, manufacturers' warranties and maintenance support.

#### II. Recognition and measurement of defined benefit obligations

The obligation arising from defined benefit plan is determined on the basis of actuarial assumptions. Key actuarial assumptions include discount rate, trends in salary escalation, actuarial rates and life expectancy. The discount rate is determined by reference to market yields at the end of the reporting period on government bonds. The period to maturity of the underlying bonds correspond to the probable maturity of the post-employment benefit obligations. Due to complexities involved in the valuation and its long term nature, defined benefit obligation is sensitive to changes in these assumptions. Further details are disclosed in note 33.

#### III. Recognition of deferred tax assets / liabilities

Deferred tax assets and liabilities are recognized for the future tax consequences of temporary differences between the carrying values of assets and liabilities and their respective tax bases, unutilized business loss, depreciation carry-forwards and tax credits. Deferred tax assets are recognized to the extent that it is probable that future taxable income will be available against which the deductible temporary differences, unused tax losses, depreciation carry-forwards and unused tax losses could be utilized. Further details are disclosed in note 11.

#### IV. Recognition and measurement of provision and contingencies

The recognition and measurement of other provisions are based on the assessment of the probability of an outflow of resources, and on past experience and circumstances known at the reporting date. The actual outflow of resources at a future date may therefore, vary from the amount included in other provisions.

#### V. Discounting of long-term financial assets / liabilities

All financial assets / liabilities are required to be measured at fair value on initial recognition. In case of financial liabilities / assets which are required to be subsequently measured at amortised cost, interest is accrued using the effective interest method.

#### VI. Fair valuation of employee share based payment

The fair valuation of the employee share options and employee stock appreciation rights is based on the Black-Scholes model used for valuation of options. Key assumptions made with respect to expected volatility, expected dividends and discount rate, under this option pricing model. The assumptions and models are disclosed in note 34.

#### VII. Determining whether an arrangement contains a lease

In determining 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 date if fulfillment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset, even if that right is not explicitly specified in the arrangement.

#### VIII. Determining the Lease term

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

Determining the lease term of contracts with renewal and termination options

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



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

#### IX. Impairment of financial assets

The Group assesses at each balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit loss to be measured through a loss allowance. In determining the allowances for doubtful trade receivables, the Group has used a practical expedient by computing the expected credit loss allowance for trade receivables based on case to case basis.

For other financial assets, expected credit loss is measured at the amount equal to twelve months expected credit loss unless there has been a significant increase in credit risk from initial recognition, in which case those are measured at lifetime expected credit loss.

#### X. Clawback obligation

Financial Product Distribution contracts may include revenue claw back provisions for pre-mature redemptions by clients. Based on past trends of client pre -mature redemptions, revenue refund liability is recognised under other liability.

#### G. Measurement of fair values

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

The Group has an established control framework with respect to the measurement of fair values. Management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the Group uses observable market data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

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

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

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

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

### 3. Statement of significant accounting policies

#### A. Property, plant and equipment

##### i. Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses, if any.

The cost of an item of property, plant and equipment comprises:

- a) its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates.
- b) any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Income and expenses related to the incidental operations, not necessary to bring the item to the location and condition necessary for it to be capable of operating in the manner intended by management, are recognised in the statement of profit and loss.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted and depreciated for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in the statement of profit and loss.

##### ii. Subsequent expenditure

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

### iii. Depreciation

Depreciation on tangible fixed assets is provided in accordance with the provisions of Schedule II of the Companies Act 2013, on written down value method and is recognised in the statement of profit and loss. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

Depreciation on additions (disposals) is provided on a pro-rata basis i.e. from (unto) the date on which asset is ready for use (disposal of).

Depreciation, useful life and residual values are reviewed at each financial period and adjusted if appropriate.

Assets	Estimated useful life
Furniture and Fixtures	3 to 10 years
Computer hardware	3 to 6 years
Office equipments	3 to 5 years

Assets costing less than Rs. 5,000 are fully depreciated in the period in which they are purchased.

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

## B. Intangible assets

### Recognition and measurement

Intangible assets are stated at cost of acquisition less accumulated amortization and impairment losses, if any. The cost of an intangible asset comprises its purchase price, including any import duties and other taxes (other than those subsequently recoverable from the taxing authorities), and any directly attributable expenditure on making the asset ready for its intended use and net of any trade discounts and rebates. Subsequent expenditure on an intangible asset after its purchase/completion is recognized as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the asset.

The intangible assets are amortized over the estimated useful lives as given below:

- Computer Software & licenses : 3 years

Amortization methods, useful lives and residual values are reviewed at each reporting date and adjusted, if appropriate.

## C. Impairment of non-financial assets

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

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

An assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

## D. Leases

The Group's lease asset classes primarily consist of leases for office premises. The Group assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Group assesses whether: (1) the contract involves the use of an identified asset (2) the Group has substantially all of the economic benefits from use of the asset through the period of the lease and (3) the Group has the right to direct the use of the asset.

At the date of commencement of the lease, the Group recognizes a right-of use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Group recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease. Right-of-use assets are depreciated from the commencement date on a straight-line basis over the lease term.

Certain lease arrangements includes the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability. The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of the leases. Lease liabilities are remeasured with a corresponding adjustment to the related right-of-use asset if the Group changes its assessment if whether it will exercise an

extension or a termination option.

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

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

The difference between the future minimum lease rental commitments towards non-cancellable operating leases reported as at March 31, 2019 compared to the lease liability accounted as at April 1, 2019 is primarily due to inclusion of present value of the lease payments for the cancellable term of the leases, reduction due to discounting of the lease liabilities as per the requirement of Ind AS 116 and exclusion of the commitments for the leases to which the Group has chosen to apply the practical expedient as per the standard.

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

1. Applied the exemption not to recognize right-of-use assets and liabilities for leases with less than 12 months of lease term on the date of initial application.
2. Excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application.
3. Used a single discount rate to a portfolio of leases with reasonably similar characteristics (such as leases with a similar remaining lease term for a similar class of underlying asset in a similar economic environment).
4. Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

#### ii. Short term leases and leases of low value assets

The Group has elected not to recognise right-of use asset ("ROU") and lease liabilities for short term leases that have a lease term of 12 months or less and leases of low value assets. The Group recognises the lease payments associated with these leases as as expenses on a straight line basis over the lease term.

#### iii. Lease modification

The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications or to reflect revised in-substance fixed lease payments. The Group recognises the amount of the re-measurement of lease liability due to modification as an adjustment to the right-of-use asset and statement of profit and loss depending upon the nature of modification. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Group recognises any remaining amount of the re-measurement in statement of profit and loss.

### E. Revenue

#### i. Rendering of services

On April 1 2018, Group adopted Ind AS 115, "Revenue from Contracts with Customers". Accordingly, the policy of Revenue as presented is amended as under:

The Group derives revenue primarily from Asset Management and advisory fees, Financial Product Distribution and wealth advisory fees and Fund based revenue from NBFC Operations and others ( Trusteeship fees) .

Revenue is recognised to the extent that it is probable that economic benefits will flow to the Group and such revenue can be reliably measured. Revenue is recognised as and when services are provided.

Asset Management and advisory Fees are primarily in respect of Equity and Real Estate focussed portfolios/funds spread across fixed and performance fee basis.

- Management fees in respect of Portfolios, are charged to clients on average daily NAVs at an agreed rate on a fixed fee basis including upfront and exit fees.

- Management fees in respect of funds are charged to clients as per terms of agreement on amount of capital committed/ contributed by them on a fixed fee basis including set up fee.

Advisory fees are charged to clients based on terms of the agreement with them.

- Performance linked variable fees are charged based on terms of the agreement.

Performance fee in Equity portfolio management are charged on an annual basis on achievement of benchmark return on portfolio scheme and recovered either at the end of the quarter following the portfolio anniversary dates as may be applicable to the respective portfolio account or as per the agreed terms with the clients.

Performance fees are recognised when the quantum of the fee can be reliably estimated and it is probable that the fee will be received.

Performance fees - The Group has an obligation to achieve benchmark return on portfolio scheme or as per the agreed terms with the clients.

Financial Product Distribution and wealth advisory fees primarily include commission earned from the distribution of investment products and advisory fees from clients.

Financial Product Distribution contracts may include revenue claw back provisions for pre-mature redemptions by clients. Based on past trends of client pre -mature redemptions, revenue refund liability is recognised under other liability.

Unearned and deferred revenue is recognised when fee is received in advance for future services to be provided.

Deferred contract costs ('unamortized client referral fees') are incremental costs of obtaining an investment contract which are recognized as an asset and amortized over the period / term of the contract for equity portfolio management service and close ended fund respectively.

#### ii. Recognition of dividend income, interest income or expense

Dividend income is recognized in the statement of profit and loss on the date on which the Group's right to receive dividend is established.

Interest income or expense is recognized using the effective interest method.

The 'effective interest rate' is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to:

- the gross carrying amount of the financial asset; or
- the amortized cost of the financial liability.

#### F. Foreign currency

##### Transactions and balances

Transactions in foreign currencies are translated into the functional currency of the Group at the exchange rates at the dates of the transactions or an average rate if the average rate approximates the actual rate at the date of the transaction.

Foreign currency transactions are recorded on initial recognition in the functional currency, using the exchange rate at the date of the transaction. At the each balance sheet date, foreign currency monetary items are reported using the closing exchange rate.

Exchange differences that arise on settlement of monetary items or on reporting at each closing date of the Group's monetary items at the closing rate are recognized as income and expenses in the period in which they arise. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the date of transactions.

Non-monetary items that are measured at fair value in a foreign currency are translated into functional currency using the exchange rates at the date when the fair value is determined. Exchange differences are recognised in the statement of profit and loss.

#### G. Employee benefits expenses

##### i. Short term employee benefits

All employee benefits payable wholly within twelve months of rendering services are classified as short-term employee benefits. Short-term employee benefits are expensed as the related service is provided. A liability is recognized for the amount expected to be paid if the Group has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably. Short-term benefits such as salaries, wages, short-term compensation absences, etc., are determined on an undiscounted basis and recognized in the period in which the employee renders the related service.

##### ii. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. The Group makes specified monthly contributions towards employee provident fund to Government administered provident fund scheme which is a defined contribution plan. The Group's contribution is recognized as an employee benefit expense in the statement of profit and loss in the periods during which the related services are rendered by employees.

##### iii. Defined benefit plans

The Group's gratuity scheme is a defined benefit plan. The Group's net obligation in respect of the gratuity benefit is calculated by estimating the amount of future benefit that the employees have earned in return for their service in the current and prior periods, that benefit is discounted to determine its present value.

The present value of the obligation under such benefit plan is determined based on actuarial valuation using the Projected Unit Credit Method ('PUCM') which recognises each period of service that give rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

The obligation is measured at present value of estimated future cash flows. The discounted rates used for determining the present value are based on the market yields of government securities as at the balance sheet date.

Actuarial gains and losses are recognized immediately in the statement of profit and loss. Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized in the period in which they occur, directly in other comprehensive income ('OCI').

#### iv. Compensated absences

Liability toward long-term compensated absences are provided for on the basis of an actuarial valuation, using the PUCM, as at the date of the Balance Sheet. Actuarial gains / losses comprising of experience adjustments and the effects of changes in actuarial assumptions are immediately recognised in the statement of profit and loss.

#### H. Client referral expense

Client referral expense paid to acquire customer in equity portfolio management service is amortised over the period for which it is paid. Client referral expense paid to acquire customers in Alternative Investment Fund is amortised over the term of the fund / agreed terms.

#### I. Income tax

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

##### i. Current tax

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

Current tax assets and liabilities are offset only if, the Group:

- a) has a legally enforceable right to set off the recognized amounts; and
- b) intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

##### ii. Deferred tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

Deferred tax is not recognized for:

- (i) temporary differences on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss; and
- (ii) temporary differences related to investments in subsidiaries and associates to the extent that the Group is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future.

Deferred tax assets are recognized for carried forward tax losses, unused tax credits and deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be used. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized; such reductions are reversed when the probability of future taxable profits improves. Unrecognized deferred tax assets are reassessed at each reporting date and recognized to the extent that it has become probable that future taxable profits will be available against which they can be used.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted as on the reporting date. Taxes relating to items recognized directly in equity or OCI is recognized in equity or OCI.

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

Deferred tax assets and liabilities are offset only if:

- a) the Group has a legally enforceable right to set off current tax assets against current tax liabilities; and
- b) the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity.

#### J. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments also include derivative contracts such as foreign currency forward contracts.

Financial instruments also covers contracts to buy or sell a non-financial item that can be settled net in cash or another financial instrument, or by

exchanging financial instruments, as if the contracts were financial instruments, with the exception of contracts that were entered into and continue to be held for the purpose of the receipt or delivery of a nonfinancial item in accordance with the entity's expected purchase, sale or usage requirements.

#### Recognition and initial measurement

Trade receivables are initially recognised when they are originated. All other financial assets and liabilities are initially recognised when the Group becomes a party to the contractual provisions of the instrument.

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

#### i. Financial assets

##### Classification and subsequent measurement

##### Financial assets

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

- Amortised cost;
- Fair value through profit and loss ('FVTPL');
- Fair value through other comprehensive income ('FVOCI')

Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Group changes its business model for managing financial assets. The Group classifies its financial assets in the following measurement categories:

##### Financial assets measured at amortized cost

A financial asset that meets the following two conditions is measured at amortized cost (net of any write down for impairment) unless the asset is designated at FVTPL under the fair value option.

**Business model test:** The objective of the Group's business model is to hold the financial asset to collect the contractual cash flows (rather than to sell the instrument prior to its contractual maturity to realize its fair value changes).

**Cash flow characteristics test:** The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

##### Financial assets at FVTPL

A financial asset which is not classified in above category is subsequently fair valued through profit or loss. Where assets are measured at fair value, gains and losses are either recognized entirely in the statement of profit and loss (i.e. fair value through profit or loss), or recognized in Other Comprehensive Income (i.e. fair value through other comprehensive income).

The assets classified in the aforementioned categories are subsequently measured as follows:

- a) **Financial assets at FVTPL:** These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognized in the statement of profit and loss. The Group has presented interest income on financial assets at FVTPL as a part of fair value changes.
- b) **Financial assets at amortized cost:** These assets are subsequently measured at amortized cost using the effective interest method. The amortized cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognized in the statement of profit and loss. Any gain or loss on derecognition is recognized in the statement of profit and loss.

##### Impairment of financial assets

The Group assesses at each balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit loss to be measured through a loss allowance. In determining the allowances for doubtful trade receivables, the Group has used a practical expedient by computing the expected credit loss allowance for trade receivables based on case to case basis.

For other financial assets, expected credit loss is measured at the amount equal to twelve months expected credit loss unless there has been a significant increase in credit risk from initial recognition, in which case those are measured at lifetime expected credit loss.

##### Derecognition

The Group derecognise a financial asset when the contractual right to the cash flow from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition.

#### ii. Financial liabilities

##### Classification and subsequent measurement

Financial liabilities are classified and measured at amortized cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading, or is a derivative or it is designated as on initial recognition.

Financial liabilities and equity instruments issued by the Group are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

All financial liabilities are recognized initially at fair value and, in the case of payables, net of directly attributable and incremental transaction cost.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate ('EIR'). EIR amortization is included as finance costs in the statement of profit and loss.

The Group's financial liabilities include trade and other payables and other financial liabilities.

#### Derecognition

The Group derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire. The Group also derecognizes when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognized at fair value. The difference between the carrying amount of the financial liability extinguished and new financial liability with modified terms is recognized in the statement of profit or loss.

#### Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the financial statements only if there is a legally enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis or to realize the assets and settle the liabilities simultaneously.

#### K. Investment in joint venture

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

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

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

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

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

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

The financial statements of the joint venture are prepared for the same reporting period as the Group. When necessary, adjustments are made to bring the accounting policies in line with those of the Group.

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

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

#### L. Share based payments

a. Cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model.



b. Cost is recognized, together with a corresponding increase in share-based payment reserves in equity, over the period in which the performance and/or service conditions are fulfilled. The cumulative expense recognized for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Group's best estimate of the number of equity instruments that will ultimately vest.

c. When the terms of an equity-settled award are modified, the minimum expense recognized is the expense had the terms had not been modified, if the original terms of the award are met. An additional expense is recognized for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee as measured at the date of modification. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through the statement of profit and loss.

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

#### M. Cash and cash equivalents

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

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

#### N. Earnings per share

The basic earnings per share ('EPS') is computed by dividing the net profit / (loss) after tax for the period attributable to the equity shareholders by the weighted average number of equity shares outstanding during the period.

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

#### O. Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker.

#### P. Provisions, contingent liabilities and contingent assets

Provisions are recognized when there is 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 expenses relating to a provision is presented in the statement of profit and loss.

If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows specific to the liability at a pre tax rate that reflects the current market assumptions of the time value of money and the risks specific to the liability. The unwinding of the discount is recognized as finance cost.

A provision for onerous contracts is measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract. Before a provision is established, the Group recognizes any impairment loss on the assets associated with that contract.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but will probably not, require an outflow of resources. When there is a possible obligation of a present obligation in respect of which the likelihood of outflow of resources is remote, no provision disclosure is made.

Contingent assets are not recognized in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an economic benefit will arise, the asset and related income are recognized in the period in which the change occurs.

Provisions, contingent assets, contingent liabilities and commitments are reviewed at each reporting date.

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

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (4) [See below]	
Statement of Ind AS compliance [TextBlock]	Textual information (5) [See below]	-
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Description of reason why reclassification of comparative amounts is impracticable	-	-
Description of nature of necessary adjustments to provide comparative information	-	-
Disclosure of significant accounting policies [TextBlock]	Textual information (6) [See below]	-

**Textual information (4)****Disclosure of corporate information notes and other explanatory information [Text Block]**

ASK Investment Managers Limited (the "Company" or the "Holding Company" or the "Parent") is a Company domiciled and incorporated under the provisions of the Companies Act, 1956. The Company, its subsidiaries and joint venture (together known as the "Group") are engaged in the business of providing equity, real estate asset management services and investment advisory services, financial product distribution and wealth advisory services and advancing Loans and financing (NBFC activities). The registered office of the Company is located at Birla Aurora, 16 Level, Office Floor 9, Dr. Annie Besant Road, Worli, Mumbai - 400 030.

**Textual information (5)****Statement of Ind AS compliance [Text Block]**

These consolidated financial statements of the Group have been prepared on basis that it will continue to operate as a going concern and in accordance with Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and presentation requirements of Division II of schedule III to the Companies act, 2012, (Ind AS Compliant Schedule III), as applicable to CFS.

The consolidated financial statements were authorised for issue by the Company's Board of Directors on June 07, 2023.

## Textual information (6)

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

#### 1. Reporting entity

ASK Investment Managers Limited (the "Company" or the "Holding Company" or the "Parent") is a Company domiciled and incorporated under the provisions of the Companies Act, 1956. The Company, its subsidiaries and joint venture (together known as the "Group") are engaged in the business of providing equity, real estate asset management services and investment advisory services, financial product distribution and wealth advisory services and advancing Loans and financing (NBFC activities). The registered office of the Company is located at Birla Aurora, 16 Level, Office Floor 9, Dr. Annie Besant Road, Worli, Mumbai - 400 030.

#### 2. Basis of preparation

##### A. Statement of compliance

These consolidated financial statements of the Group have been prepared on basis that it will continue to operate as a going concern and in accordance with Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and presentation requirements of Division II of schedule III to the Companies act, 2012, (Ind AS Compliant Schedule III), as applicable to CFS.

The consolidated financial statements were authorised for issue by the Company's Board of Directors on June 07, 2023.

##### B. Current versus non-current classification

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

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

All other assets are classified as non-current.

A liability is current when it is:

- Expected to be settled in normal operating cycle and is due to be settled within twelve months after the reporting period
- Held primarily for the purpose of trading
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The Group classifies all other liabilities as non-current. Deferred tax assets and liabilities are classified as non-current assets and liabilities. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Group has identified period of twelve months as its operating cycle.

##### C. Functional and presentation currency

The consolidated financial statements are presented in Indian Rupees (INR), which is also the functional currency of the Group. Except as otherwise indicated, financial information presented in Indian rupee has been rounded to the nearest lacs with two decimals.

##### D. Basis of measurement

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

Items	Measurement basis
Certain financial assets and liabilities	Measured at fair value (refer accounting policy regarding financial instruments)
Net defined benefit (asset) / liability	Plan assets are measured at fair value less present value of defined benefit obligation
Share-based payments	measured at fair value

##### E. Basis of Consolidation

The consolidated financial statements comprise the financial statements of the Company and its subsidiaries as at 31 March 2023. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those

returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has:

- Power over the investee (i.e. existing rights that give it the current ability to direct the relevant activities of the investee)
- Exposure, or rights, to variable returns from its involvement with the investee, and
- The ability to use its power over the investee to affect its returns

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

- The contractual arrangement with the other vote holders of the investee
- Rights arising from other contractual arrangements
- The Group's voting rights and potential voting rights
- The size of the group's holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders

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

Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the Group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that Group member's financial statements in preparing the consolidated financial statements to ensure conformity with the Group's accounting policies.

The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the parent company, i.e., year ended on 31 March. When the end of the reporting period of the parent is different from that of a subsidiary, the subsidiary prepares, for consolidation purposes, additional financial information as of the same date as the financial statements of the parent to enable the parent to consolidate the financial information of the subsidiary, unless it is impracticable to do so.

## a) List of entities consolidated

Name of the Group	Country of Incorporation	Percentage of ownership interest	
		March 31, 2023	March 31, 2022
ASK Wealth Advisory Private Limited	India	100.00%	100.00%
ASK Property Investment Advisors Private Limited	India	99.50%	99.50%
ASK Property Advisory Services Private Limited ^	India	100.00%	100.00%
ASK Trusteeship Services Private Limited	India	100.00%	100.00%
ASK Financial Holdings Private Limited	India	100.00%	100.00%
ASK Capital Management Pte. Limited (Singapore)	Singapore	100.00%	100.00%
ASK Family Office and Investment Advisers Private Limited	India	100.00%	100.00%

^ ASK Property Advisory Services Private Limited, wholly owned subsidiary of the Holding Company, has filed an application for strike-off with the Registrar of Companies on 21st December, 2022 and the same is under process.

## b) Joint Venture

Name of the Group	Country of Incorporation	Proportion (%) of equity interest	
		March 31, 2023	March 31, 2022
ASK Pravi Capital Advisors Private Limited	India	50.00%	50.00%

## Consolidation procedures:

(a) Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiaries. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognised in the consolidated financial statements at the acquisition date.

(b) Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary. Business combinations policy explains how to account for any related goodwill.

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

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

A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it:

- Derecognises the assets (including goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost
- Derecognises the carrying amount of any non-controlling interests

- Derecognises the cumulative translation differences recorded in equity
- Recognises the fair value of the consideration received
- Recognises the fair value of any investment retained
- Recognises any surplus or deficit in profit or loss
- Recognise that distribution of shares of subsidiary to Group in Group's capacity as owners

#### F. Use of 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 assets or liabilities affected in future periods.

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

Significant judgements:

#### I. Determination of the estimated useful lives of tangible assets

Useful lives of property, plant and equipment are based on the life prescribed in Schedule II of the Act. In cases, where the useful lives are different from that prescribed in Schedule II and in case of intangible assets, they are estimated by management based on technical advice, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, manufacturers' warranties and maintenance support.

#### II. Recognition and measurement of defined benefit obligations

The obligation arising from defined benefit plan is determined on the basis of actuarial assumptions. Key actuarial assumptions include discount rate, trends in salary escalation, actuarial rates and life expectancy. The discount rate is determined by reference to market yields at the end of the reporting period on government bonds. The period to maturity of the underlying bonds correspond to the probable maturity of the post-employment benefit obligations. Due to complexities involved in the valuation and its long term nature, defined benefit obligation is sensitive to changes in these assumptions. Further details are disclosed in note 33.

#### III. Recognition of deferred tax assets / liabilities

Deferred tax assets and liabilities are recognized for the future tax consequences of temporary differences between the carrying values of assets and liabilities and their respective tax bases, unutilized business loss, depreciation carry-forwards and tax credits. Deferred tax assets are recognized to the extent that it is probable that future taxable income will be available against which the deductible temporary differences, unused tax losses, depreciation carry-forwards and unused tax losses could be utilized. Further details are disclosed in note 11.

#### IV. Recognition and measurement of provision and contingencies

The recognition and measurement of other provisions are based on the assessment of the probability of an outflow of resources, and on past experience and circumstances known at the reporting date. The actual outflow of resources at a future date may therefore, vary from the amount included in other provisions.

#### V. Discounting of long-term financial assets / liabilities

All financial assets / liabilities are required to be measured at fair value on initial recognition. In case of financial liabilities / assets which are required to be subsequently measured at amortised cost, interest is accrued using the effective interest method.

#### VI. Fair valuation of employee share based payment

The fair valuation of the employee share options and employee stock appreciation rights is based on the Black-Scholes model used for valuation of options. Key assumptions made with respect to expected volatility, expected dividends and discount rate, under this option pricing model. The assumptions and models are disclosed in note 34.

#### VII. Determining whether an arrangement contains a lease

In determining 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 date if fulfillment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset, even if that right is not explicitly specified in the arrangement.

#### VIII. Determining the Lease term

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

Determining the lease term of contracts with renewal and termination options

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

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

#### IX. Impairment of financial assets

The Group assesses at each balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit loss to be measured through a loss allowance. In determining the allowances for doubtful trade receivables, the Group has used a practical expedient by computing the expected credit loss allowance for trade receivables based on case to case basis.

For other financial assets, expected credit loss is measured at the amount equal to twelve months expected credit loss unless there has been a significant increase in credit risk from initial recognition, in which case those are measured at lifetime expected credit loss.

#### X. Clawback obligation

Financial Product Distribution contracts may include revenue claw back provisions for pre-mature redemptions by clients. Based on past trends of client pre -mature redemptions, revenue refund liability is recognised under other liability.

#### G. Measurement of fair values

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

The Group has an established control framework with respect to the measurement of fair values. Management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the Group uses observable market data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

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

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

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

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

### 3. Statement of significant accounting policies

#### A. Property, plant and equipment

##### i. Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses, if any.

The cost of an item of property, plant and equipment comprises:

- a) its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates.
- b) any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Income and expenses related to the incidental operations, not necessary to bring the item to the location and condition necessary for it to be capable of operating in the manner intended by management, are recognised in the statement of profit and loss.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted and depreciated for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in the statement of profit and loss.

##### ii. Subsequent expenditure

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

### iii. Depreciation

Depreciation on tangible fixed assets is provided in accordance with the provisions of Schedule II of the Companies Act 2013, on written down value method and is recognised in the statement of profit and loss. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

Depreciation on additions (disposals) is provided on a pro-rata basis i.e. from (unto) the date on which asset is ready for use (disposal of).



Depreciation, useful life and residual values are reviewed at each financial period and adjusted if appropriate.

Assets	Estimated useful life
Furniture and Fixtures	3 to 10 years
Computer hardware	3 to 6 years
Office equipments	3 to 5 years

Assets costing less than Rs. 5,000 are fully depreciated in the period in which they are purchased.

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

## B. Intangible assets

### Recognition and measurement

Intangible assets are stated at cost of acquisition less accumulated amortization and impairment losses, if any. The cost of an intangible asset comprises its purchase price, including any import duties and other taxes (other than those subsequently recoverable from the taxing authorities), and any directly attributable expenditure on making the asset ready for its intended use and net of any trade discounts and rebates. Subsequent expenditure on an intangible asset after its purchase/completion is recognized as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the asset.

The intangible assets are amortized over the estimated useful lives as given below:

- Computer Software & licenses : 3 years

Amortization methods, useful lives and residual values are reviewed at each reporting date and adjusted, if appropriate.

## C. Impairment of non-financial assets

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

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

An assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

## D. Leases

The Group's lease asset classes primarily consist of leases for office premises. The Group assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Group assesses whether: (1) the contract involves the use of an identified asset (2) the Group has substantially all of the economic benefits from use of the asset through the period of the lease and (3) the Group has the right to direct the use of the asset.

At the date of commencement of the lease, the Group recognizes a right-of use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Group recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease. Right-of-use assets are depreciated from the commencement date on a straight-line basis over the lease term.

Certain lease arrangements includes the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability. The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of the leases. Lease liabilities are remeasured with a corresponding adjustment to the related right-of-use asset if the Group changes its assessment if whether it will exercise an

extension or a termination option.

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

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

The difference between the future minimum lease rental commitments towards non-cancellable operating leases reported as at March 31, 2019 compared to the lease liability accounted as at April 1, 2019 is primarily due to inclusion of present value of the lease payments for the cancellable term of the leases, reduction due to discounting of the lease liabilities as per the requirement of Ind AS 116 and exclusion of the commitments for the leases to which the Group has chosen to apply the practical expedient as per the standard.

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

1. Applied the exemption not to recognize right-of-use assets and liabilities for leases with less than 12 months of lease term on the date of initial application.
2. Excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application.
3. Used a single discount rate to a portfolio of leases with reasonably similar characteristics (such as leases with a similar remaining lease term for a similar class of underlying asset in a similar economic environment).
4. Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

#### ii. Short term leases and leases of low value assets

The Group has elected not to recognise right-of use asset ("ROU") and lease liabilities for short term leases that have a lease term of 12 months or less and leases of low value assets. The Group recognises the lease payments associated with these leases as as expenses on a straight line basis over the lease term.

#### iii. Lease modification

The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications or to reflect revised in-substance fixed lease payments. The Group recognises the amount of the re-measurement of lease liability due to modification as an adjustment to the right-of-use asset and statement of profit and loss depending upon the nature of modification. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Group recognises any remaining amount of the re-measurement in statement of profit and loss.

### E. Revenue

#### i. Rendering of services

On April 1 2018, Group adopted Ind AS 115, "Revenue from Contracts with Customers". Accordingly, the policy of Revenue as presented is amended as under:

The Group derives revenue primarily from Asset Management and advisory fees, Financial Product Distribution and wealth advisory fees and Fund based revenue from NBFC Operations and others ( Trusteeship fees) .

Revenue is recognised to the extent that it is probable that economic benefits will flow to the Group and such revenue can be reliably measured. Revenue is recognised as and when services are provided.

Asset Management and advisory Fees are primarily in respect of Equity and Real Estate focussed portfolios/funds spread across fixed and performance fee basis.

- Management fees in respect of Portfolios, are charged to clients on average daily NAVs at an agreed rate on a fixed fee basis including upfront and exit fees.

- Management fees in respect of funds are charged to clients as per terms of agreement on amount of capital committed/ contributed by them on a fixed fee basis including set up fee.

Advisory fees are charged to clients based on terms of the agreement with them.

- Performance linked variable fees are charged based on terms of the agreement.

Performance fee in Equity portfolio management are charged on an annual basis on achievement of benchmark return on portfolio scheme and recovered either at the end of the quarter following the portfolio anniversary dates as may be applicable to the respective portfolio account or as per the agreed terms with the clients.

Performance fees are recognised when the quantum of the fee can be reliably estimated and it is probable that the fee will be received.

Performance fees - The Group has an obligation to achieve benchmark return on portfolio scheme or as per the agreed terms with the clients.

Financial Product Distribution and wealth advisory fees primarily include commission earned from the distribution of investment products and advisory fees from clients.

Financial Product Distribution contracts may include revenue claw back provisions for pre-mature redemptions by clients. Based on past trends of client pre -mature redemptions, revenue refund liability is recognised under other liability.

Unearned and deferred revenue is recognised when fee is received in advance for future services to be provided.

Deferred contract costs ('unamortized client referral fees') are incremental costs of obtaining an investment contract which are recognized as an asset and amortized over the period / term of the contract for equity portfolio management service and close ended fund respectively.

#### ii. Recognition of dividend income, interest income or expense

Dividend income is recognized in the statement of profit and loss on the date on which the Group's right to receive dividend is established.

Interest income or expense is recognized using the effective interest method.

The 'effective interest rate' is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to:

- the gross carrying amount of the financial asset; or
- the amortized cost of the financial liability.

#### F. Foreign currency

##### Transactions and balances

Transactions in foreign currencies are translated into the functional currency of the Group at the exchange rates at the dates of the transactions or an average rate if the average rate approximates the actual rate at the date of the transaction.

Foreign currency transactions are recorded on initial recognition in the functional currency, using the exchange rate at the date of the transaction. At the each balance sheet date, foreign currency monetary items are reported using the closing exchange rate.

Exchange differences that arise on settlement of monetary items or on reporting at each closing date of the Group's monetary items at the closing rate are recognized as income and expenses in the period in which they arise. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the date of transactions.

Non-monetary items that are measured at fair value in a foreign currency are translated into functional currency using the exchange rates at the date when the fair value is determined. Exchange differences are recognised in the statement of profit and loss.

#### G. Employee benefits expenses

##### i. Short term employee benefits

All employee benefits payable wholly within twelve months of rendering services are classified as short-term employee benefits. Short-term employee benefits are expensed as the related service is provided. A liability is recognized for the amount expected to be paid if the Group has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably. Short-term benefits such as salaries, wages, short-term compensation absences, etc., are determined on an undiscounted basis and recognized in the period in which the employee renders the related service.

##### ii. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. The Group makes specified monthly contributions towards employee provident fund to Government administered provident fund scheme which is a defined contribution plan. The Group's contribution is recognized as an employee benefit expense in the statement of profit and loss in the periods during which the related services are rendered by employees.

##### iii. Defined benefit plans

The Group's gratuity scheme is a defined benefit plan. The Group's net obligation in respect of the gratuity benefit is calculated by estimating the amount of future benefit that the employees have earned in return for their service in the current and prior periods, that benefit is discounted to determine its present value.

The present value of the obligation under such benefit plan is determined based on actuarial valuation using the Projected Unit Credit Method ('PUCM') which recognises each period of service that give rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

The obligation is measured at present value of estimated future cash flows. The discounted rates used for determining the present value are based on the market yields of government securities as at the balance sheet date.

Actuarial gains and losses are recognized immediately in the statement of profit and loss. Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized in the period in which they occur, directly in other comprehensive income ('OCI').

#### iv. Compensated absences

Liability toward long-term compensated absences are provided for on the basis of an actuarial valuation, using the PUCM, as at the date of the Balance Sheet. Actuarial gains / losses comprising of experience adjustments and the effects of changes in actuarial assumptions are immediately recognised in the statement of profit and loss.

#### H. Client referral expense

Client referral expense paid to acquire customer in equity portfolio management service is amortised over the period for which it is paid. Client referral expense paid to acquire customers in Alternative Investment Fund is amortised over the term of the fund / agreed terms.

#### I. Income tax

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

##### i. Current tax

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

Current tax assets and liabilities are offset only if, the Group:

- a) has a legally enforceable right to set off the recognized amounts; and
- b) intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

##### ii. Deferred tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

Deferred tax is not recognized for:

- (i) temporary differences on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss; and
- (ii) temporary differences related to investments in subsidiaries and associates to the extent that the Group is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future.

Deferred tax assets are recognized for carried forward tax losses, unused tax credits and deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be used. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized; such reductions are reversed when the probability of future taxable profits improves. Unrecognized deferred tax assets are reassessed at each reporting date and recognized to the extent that it has become probable that future taxable profits will be available against which they can be used.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted as on the reporting date. Taxes relating to items recognized directly in equity or OCI is recognized in equity or OCI.

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

Deferred tax assets and liabilities are offset only if:

- a) the Group has a legally enforceable right to set off current tax assets against current tax liabilities; and
- b) the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity.

#### J. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments also include derivative contracts such as foreign currency forward contracts.

Financial instruments also covers contracts to buy or sell a non-financial item that can be settled net in cash or another financial instrument, or by

exchanging financial instruments, as if the contracts were financial instruments, with the exception of contracts that were entered into and continue to be held for the purpose of the receipt or delivery of a nonfinancial item in accordance with the entity's expected purchase, sale or usage requirements.

#### Recognition and initial measurement

Trade receivables are initially recognised when they are originated. All other financial assets and liabilities are initially recognised when the Group becomes a party to the contractual provisions of the instrument.

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

#### i. Financial assets

##### Classification and subsequent measurement

##### Financial assets

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

- Amortised cost;
- Fair value through profit and loss ('FVTPL');
- Fair value through other comprehensive income ('FVOCI')

Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Group changes its business model for managing financial assets. The Group classifies its financial assets in the following measurement categories:

##### Financial assets measured at amortized cost

A financial asset that meets the following two conditions is measured at amortized cost (net of any write down for impairment) unless the asset is designated at FVTPL under the fair value option.

**Business model test:** The objective of the Group's business model is to hold the financial asset to collect the contractual cash flows (rather than to sell the instrument prior to its contractual maturity to realize its fair value changes).

**Cash flow characteristics test:** The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

##### Financial assets at FVTPL

A financial asset which is not classified in above category is subsequently fair valued through profit or loss. Where assets are measured at fair value, gains and losses are either recognized entirely in the statement of profit and loss (i.e. fair value through profit or loss), or recognized in Other Comprehensive Income (i.e. fair value through other comprehensive income).

The assets classified in the aforementioned categories are subsequently measured as follows:

- a) **Financial assets at FVTPL:** These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognized in the statement of profit and loss. The Group has presented interest income on financial assets at FVTPL as a part of fair value changes.
- b) **Financial assets at amortized cost:** These assets are subsequently measured at amortized cost using the effective interest method. The amortized cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognized in the statement of profit and loss. Any gain or loss on derecognition is recognized in the statement of profit and loss.

##### Impairment of financial assets

The Group assesses at each balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit loss to be measured through a loss allowance. In determining the allowances for doubtful trade receivables, the Group has used a practical expedient by computing the expected credit loss allowance for trade receivables based on case to case basis.

For other financial assets, expected credit loss is measured at the amount equal to twelve months expected credit loss unless there has been a significant increase in credit risk from initial recognition, in which case those are measured at lifetime expected credit loss.

##### Derecognition

The Group derecognise a financial asset when the contractual right to the cash flow from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition.

#### ii. Financial liabilities

##### Classification and subsequent measurement

Financial liabilities are classified and measured at amortized cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading, or is a derivative or it is designated as on initial recognition.

Financial liabilities and equity instruments issued by the Group are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

All financial liabilities are recognized initially at fair value and, in the case of payables, net of directly attributable and incremental transaction cost.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate ('EIR'). EIR amortization is included as finance costs in the statement of profit and loss.

The Group's financial liabilities include trade and other payables and other financial liabilities.

#### Derecognition

The Group derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire. The Group also derecognizes when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognized at fair value. The difference between the carrying amount of the financial liability extinguished and new financial liability with modified terms is recognized in the statement of profit or loss.

#### Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the financial statements only if there is a legally enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis or to realize the assets and settle the liabilities simultaneously.

#### K. Investment in joint venture

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

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

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

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

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

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

The financial statements of the joint venture are prepared for the same reporting period as the Group. When necessary, adjustments are made to bring the accounting policies in line with those of the Group.

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

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

#### L. Share based payments

a. Cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model.

b. Cost is recognized, together with a corresponding increase in share-based payment reserves in equity, over the period in which the performance and/or service conditions are fulfilled. The cumulative expense recognized for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Group's best estimate of the number of equity instruments that will ultimately vest.

c. When the terms of an equity-settled award are modified, the minimum expense recognized is the expense had the terms had not been modified, if the original terms of the award are met. An additional expense is recognized for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee as measured at the date of modification. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through the statement of profit and loss.

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

#### M. Cash and cash equivalents

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

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

#### N. Earnings per share

The basic earnings per share ('EPS') is computed by dividing the net profit / (loss) after tax for the period attributable to the equity shareholders by the weighted average number of equity shares outstanding during the period.

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

#### O. Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker.

#### P. Provisions, contingent liabilities and contingent assets

Provisions are recognized when there is 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 expenses relating to a provision is presented in the statement of profit and loss.

If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows specific to the liability at a pre tax rate that reflects the current market assumptions of the time value of money and the risks specific to the liability. The unwinding of the discount is recognized as finance cost.

A provision for onerous contracts is measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract. Before a provision is established, the Group recognizes any impairment loss on the assets associated with that contract.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but will probably not, require an outflow of resources. When there is a possible obligation of a present obligation in respect of which the likelihood of outflow of resources is remote, no provision disclosure is made.

Contingent assets are not recognized in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an economic benefit will arise, the asset and related income are recognized in the period in which the change occurs.

Provisions, contingent assets, contingent liabilities and commitments are reviewed at each reporting date.

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

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No



**[400600] Notes - Property, plant and equipment****Disclosure of detailed information about property, plant and equipment [Table]**

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,166.27	1,171.49		1,166.27
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,121.14	-991.56		
Total Depreciation property plant and equipment	-1,121.14	-991.56		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	3.34	2.13		30.61
Total increase (decrease) through transfers and other changes, property, plant and equipment	3.34	2.13		30.61
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	283.6	-83.48		879.73
Total disposals and retirements, property, plant and equipment	283.6	-83.48		879.73
Total increase (decrease) in property, plant and equipment	-235.13	265.54		317.15
Property, plant and equipment at end of period	2,635.67	2,870.8	2,605.26	6,583.6

## 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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,171.49			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1,121.14	991.56
Total Depreciation property plant and equipment			1,121.14	991.56
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	7.29		27.27	5.16
Total increase (decrease) through transfers and other changes, property, plant and equipment	7.29		27.27	5.16
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	107.69		596.13	191.17
Total disposals and retirements, property, plant and equipment	107.69		596.13	191.17
Total increase (decrease) in property, plant and equipment	1,071.09		552.28	805.55
Property, plant and equipment at end of period	6,266.45	5,195.36	3,947.93	3,395.65

**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]	Furniture and fixtures [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		113.29	81.56	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-49.23	-34.64	
Total Depreciation property plant and equipment		-49.23	-34.64	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		10.13		
Total disposals and retirements, property, plant and equipment		10.13		
Total increase (decrease) in property, plant and equipment		53.93	46.92	
Property, plant and equipment at end of period	2,590.1	220.17	166.24	119.32

## 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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	113.29	81.56		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				49.23
Total Depreciation property plant and equipment				49.23
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	1.06	0.25		1.06
Total increase (decrease) through transfers and other changes, property, plant and equipment	1.06	0.25		1.06
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	61.16			51.03
Total disposals and retirements, property, plant and equipment	61.16			51.03
Total increase (decrease) in property, plant and equipment	53.19	81.81		-0.74
Property, plant and equipment at end of period	526.09	472.9	391.09	305.92

## 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]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			113.29	81.56
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	34.64		-49.23	-34.64
Total Depreciation property plant and equipment	34.64		-49.23	-34.64
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.25		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.25		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			10.13	
Total disposals and retirements, property, plant and equipment			10.13	
Total increase (decrease) in property, plant and equipment	34.89		53.93	46.92
Property, plant and equipment at end of period	306.66	271.77	220.17	166.24

**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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		113.29	81.56	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		1.06	0.25	
Total increase (decrease) through transfers and other changes, property, plant and equipment		1.06	0.25	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		61.16		
Total disposals and retirements, property, plant and equipment		61.16		
Total increase (decrease) in property, plant and equipment		53.19	81.81	
Property, plant and equipment at end of period	119.32	526.09	472.9	391.09

## 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]	Furniture and fixtures [Member]			Office equipment [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				114.11
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	49.23	34.64		-57.8
Total Depreciation property plant and equipment	49.23	34.64		-57.8
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	1.06	0.25		0.01
Total increase (decrease) through transfers and other changes, property, plant and equipment	1.06	0.25		0.01
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	51.03			0.95
Total disposals and retirements, property, plant and equipment	51.03			0.95
Total increase (decrease) in property, plant and equipment	-0.74	34.89		55.37
Property, plant and equipment at end of period	305.92	306.66	271.77	131.94

**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]	Office equipment [Member]			
	Owned and leased 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]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	65.92		114.11	65.92
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-25.68			
Total Depreciation property plant and equipment	-25.68			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.01		3.71	0.98
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.01		3.71	0.98
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			32.78	
Total disposals and retirements, property, plant and equipment			32.78	
Total increase (decrease) in property, plant and equipment	40.25		85.04	66.9
Property, plant and equipment at end of period	76.57	36.32	435.21	350.17



## 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]	Office equipment [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2021		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		57.8	25.68	
Total Depreciation property plant and equipment		57.8	25.68	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		3.7	0.97	
Total increase (decrease) through transfers and other changes, property, plant and equipment		3.7	0.97	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		31.83		
Total disposals and retirements, property, plant and equipment		31.83		
Total increase (decrease) in property, plant and equipment		29.67	26.65	
Property, plant and equipment at end of period	283.27	303.27	273.6	246.95

## 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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	114.11	65.92		114.11
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-57.8	-25.68		
Total Depreciation property plant and equipment	-57.8	-25.68		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.01	0.01		3.71
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.01	0.01		3.71
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.95			32.78
Total disposals and retirements, property, plant and equipment	0.95			32.78
Total increase (decrease) in property, plant and equipment	55.37	40.25		85.04
Property, plant and equipment at end of period	131.94	76.57	36.32	435.21

## 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]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	65.92			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			57.8	25.68
Total Depreciation property plant and equipment			57.8	25.68
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.98		3.7	0.97
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.98		3.7	0.97
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			31.83	
Total disposals and retirements, property, plant and equipment			31.83	
Total increase (decrease) in property, plant and equipment	66.9		29.67	26.65
Property, plant and equipment at end of period	350.17	283.27	303.27	273.6

## 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]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		75.53	155.8	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-107.5	-92.15	
Total Depreciation property plant and equipment		-107.5	-92.15	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0.39	-0.01	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0.39	-0.01	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.18		
Total disposals and retirements, property, plant and equipment		0.18		
Total increase (decrease) in property, plant and equipment		-31.76	63.64	
Property, plant and equipment at end of period	246.95	91.7	123.46	59.82

## 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 and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	75.53	155.8		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				107.5
Total Depreciation property plant and equipment				107.5
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	1.37	0.22		0.98
Total increase (decrease) through transfers and other changes, property, plant and equipment	1.37	0.22		0.98
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	89.49			89.31
Total disposals and retirements, property, plant and equipment	89.49			89.31
Total increase (decrease) in property, plant and equipment	-12.59	156.02		19.17
Property, plant and equipment at end of period	482.9	495.49	339.47	391.2

## 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]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			75.53	155.8
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	92.15		-107.5	-92.15
Total Depreciation property plant and equipment	92.15		-107.5	-92.15
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.23		0.39	-0.01
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.23		0.39	-0.01
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0.18	
Total disposals and retirements, property, plant and equipment			0.18	
Total increase (decrease) in property, plant and equipment	92.38		-31.76	63.64
Property, plant and equipment at end of period	372.03	279.65	91.7	123.46

## 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]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		75.53	155.8	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		1.37	0.22	
Total increase (decrease) through transfers and other changes, property, plant and equipment		1.37	0.22	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		89.49		
Total disposals and retirements, property, plant and equipment		89.49		
Total increase (decrease) in property, plant and equipment		-12.59	156.02	
Property, plant and equipment at end of period	59.82	482.9	495.49	339.47

## 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]	Computer equipments [Member]			Leasehold improvements [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				148.8
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	107.5	92.15		-119.3
Total Depreciation property plant and equipment	107.5	92.15		-119.3
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.98	0.23		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.98	0.23		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	89.31			27.46
Total disposals and retirements, property, plant and equipment	89.31			27.46
Total increase (decrease) in property, plant and equipment	19.17	92.38		2.04
Property, plant and equipment at end of period	391.2	372.03	279.65	378.57



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

..(17)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	193.3		148.8	193.3
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-109.52			
Total Depreciation property plant and equipment	-109.52			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.04		2.46	0.59
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.04		2.46	0.59
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			98.99	
Total disposals and retirements, property, plant and equipment			98.99	
Total increase (decrease) in property, plant and equipment	83.82		52.27	193.89
Property, plant and equipment at end of period	376.53	292.71	1,014.5	962.23

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

..(18)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		119.3	109.52	
Total Depreciation property plant and equipment		119.3	109.52	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		2.46	0.55	
Total increase (decrease) through transfers and other changes, property, plant and equipment		2.46	0.55	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		71.53		
Total disposals and retirements, property, plant and equipment		71.53		
Total increase (decrease) in property, plant and equipment		50.23	110.07	
Property, plant and equipment at end of period	768.34	635.93	585.7	475.63

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

..(19)

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

Classes of property, plant and equipment [Axis]	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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	148.8	193.3		148.8
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-119.3	-109.52		
Total Depreciation property plant and equipment	-119.3	-109.52		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0.04		2.46
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0.04		2.46
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	27.46			98.99
Total disposals and retirements, property, plant and equipment	27.46			98.99
Total increase (decrease) in property, plant and equipment	2.04	83.82		52.27
Property, plant and equipment at end of period	378.57	376.53	292.71	1,014.5

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

..(20)

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

Classes of property, plant and equipment [Axis]	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]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	193.3			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			119.3	109.52
Total Depreciation property plant and equipment			119.3	109.52
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.59		2.46	0.55
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.59		2.46	0.55
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			71.53	
Total disposals and retirements, property, plant and equipment			71.53	
Total increase (decrease) in property, plant and equipment	193.89		50.23	110.07
Property, plant and equipment at end of period	962.23	768.34	635.93	585.7

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

..(21)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]	Other property, plant and equipment [Member]		
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Assets held under lease [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		714.54	674.91	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-787.31	-729.57	
Total Depreciation property plant and equipment		-787.31	-729.57	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		2.94	2.09	
Total increase (decrease) through transfers and other changes, property, plant and equipment		2.94	2.09	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		244.88	-83.48	
Total disposals and retirements, property, plant and equipment		244.88	-83.48	
Total increase (decrease) in property, plant and equipment		-314.71	30.91	
Property, plant and equipment at end of period	475.63	1,813.29	2,128	2,097.09

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

..(22)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	714.54	674.91		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				787.31
Total Depreciation property plant and equipment				787.31
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	22.01	5.25		19.07
Total increase (decrease) through transfers and other changes, property, plant and equipment	22.01	5.25		19.07
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	597.31	107.69		352.43
Total disposals and retirements, property, plant and equipment	597.31	107.69		352.43
Total increase (decrease) in property, plant and equipment	139.24	572.47		453.95
Property, plant and equipment at end of period	4,124.9	3,985.66	3,413.19	2,311.61

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

..(23)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned and leased assets [Member]		Assets held under lease [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]				
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			714.54	674.91
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	729.57		-787.31	-729.57
Total Depreciation property plant and equipment	729.57		-787.31	-729.57
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	3.16		2.94	2.09
Total increase (decrease) through transfers and other changes, property, plant and equipment	3.16		2.94	2.09
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	191.17		244.88	-83.48
Total disposals and retirements, property, plant and equipment	191.17		244.88	-83.48
Total increase (decrease) in property, plant and equipment	541.56		-314.71	30.91
Property, plant and equipment at end of period	1,857.66	1,316.1	1,813.29	2,128

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

..(24)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		714.54	674.91	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		22.01	5.25	
Total increase (decrease) through transfers and other changes, property, plant and equipment		22.01	5.25	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		597.31	107.69	
Total disposals and retirements, property, plant and equipment		597.31	107.69	
Total increase (decrease) in property, plant and equipment		139.24	572.47	
Property, plant and equipment at end of period	2,097.09	4,124.9	3,985.66	3,413.19



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

..(25)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			Other property, plant and equipment, others [Member]
	Assets held under lease [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others				Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				714.54
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	787.31	729.57		-787.31
Total Depreciation property plant and equipment	787.31	729.57		-787.31
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	19.07	3.16		2.94
Total increase (decrease) through transfers and other changes, property, plant and equipment	19.07	3.16		2.94
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	352.43	191.17		244.88
Total disposals and retirements, property, plant and equipment	352.43	191.17		244.88
Total increase (decrease) in property, plant and equipment	453.95	541.56		-314.71
Property, plant and equipment at end of period	2,311.61	1,857.66	1,316.1	1,813.29

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

..(26)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	674.91		714.54	674.91
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-729.57			
Total Depreciation property plant and equipment	-729.57			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	2.09		22.01	5.25
Total increase (decrease) through transfers and other changes, property, plant and equipment	2.09		22.01	5.25
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-83.48		597.31	107.69
Total disposals and retirements, property, plant and equipment	-83.48		597.31	107.69
Total increase (decrease) in property, plant and equipment	30.91		139.24	572.47
Property, plant and equipment at end of period	2,128	2,097.09	4,124.9	3,985.66

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

..(27)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Refer to child member	Refer to child member	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		787.31	729.57	
Total Depreciation property plant and equipment		787.31	729.57	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		19.07	3.16	
Total increase (decrease) through transfers and other changes, property, plant and equipment		19.07	3.16	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		352.43	191.17	
Total disposals and retirements, property, plant and equipment		352.43	191.17	
Total increase (decrease) in property, plant and equipment		453.95	541.56	
Property, plant and equipment at end of period	3,413.19	2,311.61	1,857.66	1,316.1

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

..(28)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Right of Use	Right of Use		Right of Use
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	714.54	674.91		(A) 714.54
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-787.31	-729.57		
Total Depreciation property plant and equipment	-787.31	-729.57		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	2.94	2.09		(B) 22.01
Total increase (decrease) through transfers and other changes, property, plant and equipment	2.94	2.09		22.01
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	244.88	-83.48		(C) 597.31
Total disposals and retirements, property, plant and equipment	244.88	-83.48		597.31
Total increase (decrease) in property, plant and equipment	-314.71	30.91		139.24
Property, plant and equipment at end of period	1,813.29	2,128	2,097.09	4,124.9

(A) Right of Use - Property : 632.77 Right of Use - Car : 42.14

(B) Right of Use - Property : 5.25

(C) Right of Use - Property : 69.35 Right of Use - Car : 38.34

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

..(29)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Assets held under lease [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Right of Use		Right of Use	Right of Use
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	(D) 674.91			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			(E) 787.31	(F) 729.57
Total Depreciation property plant and equipment			787.31	729.57
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	(G) 5.25		(H) 19.07	(I) 3.16
Total increase (decrease) through transfers and other changes, property, plant and equipment	5.25		19.07	3.16
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	(J) 107.69		(K) 352.43	(L) 191.17
Total disposals and retirements, property, plant and equipment	107.69		352.43	191.17
Total increase (decrease) in property, plant and equipment	572.47		453.95	541.56
Property, plant and equipment at end of period	(A) 3,985.66	(B) 3,413.19	2,311.61	(C) 1,857.66

## Footnotes

(A) Right of Use - Property : 3363.43 Right of Use - Car : 49.76

(B) Right of Use - Property : 3363.43 Right of Use - Car : 49.76

(C) Right of Use - Property : 1285.3 Right of Use - Car : 30.8

(D) Right of Use - Property : 632.77 Right of Use - Car : 42.14

(E) Right of Use - Property : 714.36 Right of Use - Car : 15.21

(F) Right of Use - Property : 714.36 Right of Use - Car : 15.21

(G) Right of Use - Property : 5.25

(H) Right of Use - Property : 3.16

(I) Right of Use - Property : 3.16

(J) Right of Use - Property : 69.35 Right of Use - Car : 38.34

(K) Right of Use - Property : 158.07 Right of Use - Car : 33.1

(L) Right of Use - Property : 158.07 Right of Use - Car : 33.1

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

..(30)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	(A) 1,316.1

**Footnotes**

(A) Right of Use - Property : 1285.3 Right of Use - Car : 30.8

**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]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	3 to 10 years	3 to 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]**

..(2)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	3 to 5 years	3 to 5 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]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	3 to 6 years	3 to 6 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]			
	Owned and leased assets [Member]		Assets held under lease [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	depreciated over the period of the lease on a straight-line basis or useful life of asset, whichever is lower.	depreciated over the period of the lease on a straight-line basis or useful life of asset, whichever is lower.
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned and leased assets [Member]		Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
	Assets held under lease [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	NA	NA
Whether property, plant and equipment are stated at revalued amount	No	No

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

	01/04/2022 to 31/03/2023
Disclosure of property, plant and equipment [TextBlock]	Textual information (7) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	



## Textual information (7)

**Disclosure of property, plant and equipment [Text Block]**

Net book value	As at March 31, 2023	As at March 31, 2022
Plant, property and equipment	2,635.67	2,870.80
Capital work in progress	-	27.27
	2,635.67	2,898.07

## Capital work in progress(CWIP) Ageing:

As at 31 March 2023	Amount of CWIP for a period of					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
Projects in progress	-	-	-	-	-	
Projects temporarily suspended	-	-	-	-	-	
Total	-	-	-	-	-	

As at 31 March 2022	Amount of CWIP for a period of					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
Projects in progress	27.27	-	-	-	27.27	
Projects temporarily suspended	-	-	-	-	-	
Total	27.27	-	-	-	27.27	

**[612100] Notes - Impairment of assets**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

**[400700] Notes - Investment property**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	-	-
Useful lives or depreciation rates, investment property, cost model	-	-

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

..(1)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	written down value method	written down value method
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	3 years	3 years
Whether other intangible assets are stated at revalued amount	No	No	No	No

**Disclosure of detailed information about other intangible assets [Table]**

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
	Carrying amount [Member]			Gross carrying amount [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	141.92	484.47		141.92
Amortisation other intangible assets	-470.37	-489.28		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Total increase (decrease) in Other intangible assets	-328.45	-4.81		141.92
Other intangible assets at end of period	227.12	555.57	560.38	2,252.22

## 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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	484.47			
Amortisation other intangible assets			470.37	489.28
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	484.47		470.37	489.28
Other intangible assets at end of period	2,110.3	1,625.83	2,025.1	1,554.73

## 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]	Computer software [Member]		
	Internally generated and other than internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
		31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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		141.92	484.47	
Amortisation other intangible assets		-470.37	-489.28	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		-328.45	-4.81	
Other intangible assets at end of period	1,065.45	227.12	555.57	560.38

## 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]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	141.92	484.47		
Amortisation other intangible assets				470.37
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Total increase (decrease) in Other intangible assets	141.92	484.47		470.37
Other intangible assets at end of period	2,252.22	2,110.3	1,625.83	2,025.1

## 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]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			141.92	484.47
Amortisation other intangible assets	489.28		-470.37	-489.28
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	489.28		-328.45	-4.81
Other intangible assets at end of period	1,554.73	1,065.45	227.12	555.57

## Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		141.92	484.47	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		141.92	484.47	
Other intangible assets at end of period	560.38	2,252.22	2,110.3	1,625.83

## Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Amortisation other intangible assets	470.37	489.28	
Disposals and retirements, other intangible assets [Abstract]			
Disposals	0	0	
Total Disposals and retirements, Other intangible assets	0	0	
Total increase (decrease) in Other intangible assets	470.37	489.28	
Other intangible assets at end of period	2,025.1	1,554.73	1,065.45

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other intangible assets [TextBlock]	Textual information (8) [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 (8)

## Disclosure of other intangible assets [Text Block]

	As at	As at
Net book value	March 31, 2023	March 31, 2022
Computer software	227.12	555.57
Intangible asset under development	92.14	78.72
	319.26	634.29

## Intangible asset under development Ageing

As at 31 March 2023	Amount of IAUD for a period of					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
Projects in progress	72.34	19.80	-	-	92.14	
Projects temporarily suspended	-	-	-	-	-	
Total	72.34	19.80	-	-	92.14	

As at 31 March 2022	Amount of IAUD for a period of					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
Projects in progress	57.77	16.88	4.07	-	78.72	
Projects temporarily suspended	-	-	-	-	-	
Total	57.77	16.88	4.07	-	78.72	

Project Name	To be completed in					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
Project for Accounts Consol Software	20.70	-	-	-	20.70	
Project for Wealth Spectrum Software	59.44	-	-	-	59.44	
Project for LAS	12.00	-	-	-	12.00	
Total	92.14	-	-	-	92.14	

No IAUD whose completion is overdue or has exceeded its cost compared to its original plan March 31, 2023 and March 31, 2022.

**[401000] Notes - Biological assets other than bearer plants**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	-	-
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	-	-

**[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]		Trade receivables [Member]	
	Categories of financial assets [Axis]		Financial assets, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	72,137.19	48,313.16	21,013.79	23,196.74
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(2)

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

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
	Categories of financial assets [Axis]		Financial assets, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	(A) 21,013.79	(B) 23,196.74	51,123.4	25,116.42
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Trade receivables	Trade receivables	Refer to child member	Refer to child member
Description of other financial assets at fair value class	NA	NA	Refer to child member	Refer to child member

**Footnotes**

(A) Trade receivables - Current : 21013.79

(B) Trade receivables - Current : 23196.74

**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 1 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	12,222.55	1,858.65	(A) 12,222.55	(B) 1,858.65
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Cash and cash equivalents	Cash and cash equivalents
Description of other financial assets at fair value class	Refer to child member	Refer to child member	NA	NA

**Footnotes**

(A) Cash and cash equivalents : 12222.55

(B) Cash and cash equivalents : 1858.65

**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]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	17,013.09	16,303.69	(A) 17,013.09	(B) 16,303.69
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Other bank balances	Other bank balances
Description of other financial assets at fair value class	Refer to child member	Refer to child member	NA	NA

**Footnotes**

(A) Other bank balances : 17013.09

(B) Other bank balances : 16303.69

**Disclosure of financial assets [Table]**

..(5)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 3 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	637.48	313.04	(A) 637.48	(B) 313.04
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Other current & Non-current financial asset	Other current & Non-current financial asset
Description of other financial assets at fair value class	Refer to child member	Refer to child member	NA	NA

**Footnotes**

(A) Other current financial asset : 636.82 Other Non-current financial asset : 0.66

(B) Other current financial asset : 312.46 Other Non-current financial asset : 0.58



**Disclosure of financial assets [Table]**

..(6)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 4 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	21,250.28	6,641.04	(A) 21,250.28	(B) 6,641.04
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Current & Non-current Loan	Current & Non-current Loan
Description of other financial assets at fair value class	Refer to child member	Refer to child member	NA	NA

**Footnotes**

(A) Loans-current : 454.10 Loans - Non-current : 20796.18

(B) Loans-current : 372.03 Loans - Non-current : 6269.01

**Disclosure of financial assets [Table]**

..(7)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Equity investments [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	68,399.33	51,402.52	36,526.85	616.15
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(8)

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

Classes of financial assets [Axis]	Equity investments [Member]			
	Financial assets at fair value through other comprehensive income, category [Member]		Financial assets measured at fair value through other comprehensive income, category [Member]	
Categories of financial assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	36,526.85	616.15	(A) 36,526.85	(B) 616.15
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	NA	NA
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Investment in equity shares	Investment in equity shares

**Footnotes**

(A) Investment in equity shares : 36526.85

(B) Investment in equity shares : 616.15

## Disclosure of financial assets [Table]

..(9)

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

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]		Other financial assets at fair value class 1 [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	31,872.48	50,786.37	12,781.64	37,638.72
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

## Disclosure of financial assets [Table]

..(10)

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]			
	Financial assets at fair value through other comprehensive income, category [Member]		Financial assets measured at fair value through other comprehensive income, category [Member]	
Categories of financial assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	12,781.64	37,638.72	(A) 12,781.64	(B) 37,638.72
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	NA	NA
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Investment in mutual funds	Investment in mutual funds

## Footnotes

(A) Investment in Mutual funds : 12781.64

(B) Investment in mutual funds : 37638.72

## Disclosure of financial assets [Table]

..(11)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 2 [Member]			
	Financial assets, category [Member]		Financial assets at fair value through other comprehensive income, category [Member]	
Categories of financial assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	5,811.1	5,128.89	5,811.1	5,128.89
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

## Disclosure of financial assets [Table]

..(12)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 2 [Member]		Other financial assets at fair value class 3 [Member]	
	Financial assets measured at fair value through other comprehensive income, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	(A) 5,811.1	(B) 5,128.89	13,279.74	8,018.76
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	NA	NA	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Investment in debentures (Current & Non-current)	Investment in debentures (Current & Non-current)	Refer to child member	Refer to child member

## Footnotes

(A) Investment in debentures - Current : 264.11 Investment in debentures - Non-current : 5546.99

(B) Investment in debentures - Current : 1600.02 Investment in debentures - Non-current : 3528.87

## Disclosure of financial assets [Table]

..(13)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 3 [Member]			
	Financial assets at fair value through other comprehensive income, category [Member]		Financial assets measured at fair value through other comprehensive income, category [Member]	
Categories of financial assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	13,279.74	8,018.76	(A) 13,279.74	(B) 8,018.76
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	NA	NA
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Investment in funds (Current & Non-current)	Investment in funds (Current & Non-current)

## Footnotes

(A) Investment in Funds- Non-current : 13279.74

(B) Investment in funds - Current : 228.8 Investment in funds - Non-current : 7789.96

## Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
Categories of financial liabilities [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	12,095.39	7,546.4	(A) 12,095.39	(B) 7,546.4
Financial liabilities, at fair value	0	0	0	0

## Footnotes

(A) Trade payables : 9596.07 Other non-current financial liabilities : 1835.98 Other current financial liabilities : 663.34

(B) Trade payables : 4835.62 Other non-current financial liabilities : 2250.88 Other current financial liabilities : 459.9

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

	<b>01/04/2022 to 31/03/2023</b>
Disclosure of financial instruments [TextBlock]	Textual information (9) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of credit risk [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
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 (9)

### Disclosure of financial instruments [Text Block]

#### D. Financial risk management

The Group has exposure to the following risks arising from financial instruments:

- Credit risk;
- Liquidity risk; and
- Market risk

#### i. Risk management framework

The Group's activities expose it to a variety of financial risks : credit risk, liquidity risk and market risk. The Group manages these risks to seek minimum impact on its financial performance. The Group's principal financial asset include trade and other receivables and loans.

#### ii. Credit risk

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. The Group manages credit risk by periodically monitoring exposures with reference to their ageing and underlying credit risk mitigates.

The carrying amount of following financial assets represents the maximum credit exposure.

#### Trade receivables

In context of trade receivables and accrued income exposures from investment management business, the Group has a contractual right to remit/release customers funds after deducting any amounts due from customer. Thus, the Group does not estimate any credit risk in relation to such receivables.

For other trade receivables and loans, the Group monitors each receivable and makes any specific provision wherever required.

	(Audited)	(Audited)
	March 31, 2023	March 31, 2022
Asset management, advisory and other fees	18,831.23	21,723.87
Financial product distribution and wealth advisory fees	2,182.56	1,457.00
	21,013.79	23,180.87

#### Impairment

Streamwise ageing of trade and other receivables that were not impaired was as follows:

#### A) Asset management, advisory and other fees

	(Audited)	(Audited)
	March 31, 2023	March 31, 2022
Neither past due nor impaired	-	-
upto 180 days	18,311.95	21,346.80
180 days and more	519.28	377.07

Carrying amount of receivables	18,831.23	21,723.87
--------------------------------	-----------	-----------

## B) Financial product distribution and wealth advisory fees

	(Audited)	(Audited)
	March 31, 2023	March 31, 2022
Neither past due nor impaired	-	-
upto 180 days	2,182.56	1,391.85
180 days and more	-	65.15
Carrying amount of receivables	2,182.56	1,457.00

## Loans

	(Audited)	(Audited)
	March 31, 2023	March 31, 2022
Loans	20,796.18	6,269.01

## Impairment

Credit risk arises from the possibility that customers may not be able to settle their obligation as agreed. To manage this, the Group periodically assesses the financial reliability of customers, taking into account the financial condition, current economic trends, analysis of historical bad debts and ageing of account receivable. There is no significant concentration of credit risk.

## Cash and cash equivalents and other bank balances

The Group does not perceive credit risk for cash and cash equivalents and other bank balances as these are held with reputed banks.

## iii. Liquidity risk

Liquidity risk is the risk that the Group will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Group's principal sources of liquidity are cash and cash equivalents and the cash flow that is generated from operations. The Group has no outstanding bank borrowings. The Group believes that the working capital is sufficient to meet its current requirements.

As at March 31, 2023, the Group had a working capital of Rs. 102,311.76 lacs including cash and cash equivalents of Rs. 12,222.55 lacs and current investments of Rs. 70,687.87 lacs.

As at March 31, 2022, the Group had a working capital of Rs. 87,929.31 lacs including cash and cash equivalents of Rs. 1,858.65 lacs and current investments of Rs. 50,836.00 lacs.

The Group monitors the level of expected cash inflows on trade receivables and loans together with expected cash outflows on trade payables and other financial liabilities.

		Contractual cash flows					
As at	March 31, 2023	Carrying amount	Total	1 year or less	1-2 years	2-5 years	More than 5 years
Non-derivative financial liabilities							
	Trade payables	9,596.07	9,596.07	9,596.07	-	-	-

Other current financial liabilities	141.97	141.97	141.97	-	-	-
Lease liabilities	2,357.35	2,357.35	651.28	744.33	855.18	106.56

As at March 31, 2022	Carrying amount	Contractual cash flows				
		Total	1 year or less	1-2 years	2-5 years	More than 5 years
Non-derivative financial liabilities						
Trade payables	4,835.62	4,835.62	4,835.62	-	-	-
Other current financial liabilities	162.87	162.87	162.87	-	-	-
Other non-current financial liabilities	2,547.91	2,547.91	548.67	1,354.63	454.35	190.26

#### iv. Market risk

The primary market risk to the Group is foreign exchange risk and interest rate risk. Thus, the Group's exposure to market risk is a function of investing and borrowing activities and revenue generating and operating activities in foreign currency.

The objective of market risk management is to avoid excessive exposure in our foreign currency revenues and costs.

The currency profile of financial assets and financial liabilities as at March 31, 2023 and March 31, 2022 are as below:

##### A. Currency risk

The Group undertakes transactions denominated in foreign currencies; consequently, exposure to exchange rate fluctuations arise. The Group is exposed to currency risk on account of its trade receivables and trade payables denominated in foreign currency. The functional currency of the Group is Indian Rupee. The Group does not hedge foreign currency risk.

Exposure to currency risk (exposure in different currencies converted to functional currency i.e. INR)

The currency profile of financial assets and financial liabilities as at March 31, 2023 are as below:

March 31, 2023	Currency			
	SGD	USD	AED	GBP
Financial assets				
Cash and cash equivalents	6,978.90	25.59	9.77	-
Other bank balances	-	-	12.30	-
Trade receivables	710.58	721.28	-	9.30
Other financial assets	-	-	2.01	-
	7,689.48	746.87	24.08	9.30

Financial liabilities				
Trade payables	1,821.89	35.30	13.37	-
	1,821.89	35.30	13.37	-

March 31, 2022	Currency			
	SGD	USD	AED	GBP
Financial assets				
Cash and cash equivalents	66.35	-	55.07	-
Other bank balances	-	-	11.30	-
Trade receivables	727.43	1,016.81	-	13.48
Other financial assets	-	-	1.85	-
	793.78	1,016.81	68.22	13.48
Financial liabilities				
Trade payables	127.64	-	2.23	-
	127.64	-	2.23	-

The following significant exchange rates have been applied during the year.

	Average rate		Year-end spot rate	
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
INR				
USD	79.01	74.66	82.22	75.81
AED	21.46	20.24	22.36	20.55
SGD	58.80	55.05	61.83	55.78
GBP	100.71	100.25	101.87	99.55

#### Sensitivity analysis

A reasonably possible 5% strengthening (weakening) of GBP/USD/AED against Indian Rupee at the end of the year would have affected the measurement of financial instruments denominated in GBP/USD/AED and affected profit or loss by the amounts shown below. This analysis assumes that all other variables, in particular interest rates, remain constant and ignores any impact of forecast sales and purchases.



	Profit or loss and Equity	
Effect in INR	Strengthening	Weakening
March 31, 2023		
Movement - 5%		
USD	35.58	(35.58)
AED	0.54	(0.54)
GBP	0.47	(0.47)
SGD	293.38	(293.38)
	329.96	(329.96)
	Profit or loss and Equity	
Effect in INR	Strengthening	Weakening
March 31, 2022		
Movement - 5%		
USD	50.84	(50.84)
AED	3.30	(3.30)
GBP	0.67	(0.67)
SGD	33.31	(33.31)
	88.12	(88.12)

## B. Interest rate risk

The Group is exposed to Interest risk if the fair value or future cash flows of its financial instruments will fluctuate as a result of changes in market interest rates. Fair value interest rate risk is the risk of changes in fair values of fixed interest bearing investments because of fluctuations in the interest rates. Cash flow interest rate risk is the risk that the future cash flows of floating interest bearing debentures, preference share and loan will fluctuate because of fluctuations in the interest rates.

### Exposure to interest rate risk

The Group's interest rate risk arises from interest bearing debentures. Such instruments exposes the Group to fair value interest rate risk. The interest rate profile of the Group's interest-bearing financial instruments as reported to management of the Group is as follows.

	As at	As at
	March 31, 2023	March 31, 2022
Fixed-rate instruments		
Non-current investments:		
- Investment in debentures	5,546.99	3,528.87

Current investments:		
- Investment in debentures	21,379.38	12,352.33
- Loans	20,796.18	6,269.01
	47,722.55	22,150.21
Variable-rate instruments		
Financial assets	-	-
Financial liabilities	-	-
	-	-
Total (net)	47,722.55	22,150.21

## Fair value sensitivity analysis for fixed-rate instruments

The Group's fixed rate debentures and preference shares are carried at fair value through profit and loss, thus any change in addition to change in interest rate risk, will impact the fair valuation of the investments.

## Cash flow sensitivity analysis for variable-rate instruments

The Group does not have any financial instruments at variable rates.

**[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		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	94.36	359.66	1,736.43	1,740.85
Name of body corporate in whom investment has been made	Class A1 units of ASK Pravi Private Equity Opportunities Fund	Class A1 units of ASK Pravi Private Equity Opportunities Fund	Class C units of ASK Select Focus Fund	Class C units of ASK Select Focus Fund
Number of shares of non-current investment made in body corporate	[shares] 161.47	[shares] 397.59	[shares] 1,06,477.09	[shares] 1,06,477.09

**Details of non-current investments [Table]**

..(2)

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

Classification of non-current investments [Axis]	3		4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	1,686.41	1,832.31	691.77	778.3
Name of body corporate in whom investment has been made	Class C units of ASK India 2025 Equity Fund	Class C units of ASK India 2025 Equity Fund	Class C units of ASK Multi Cap Fund	Class C units of ASK Multi Cap Fund
Number of shares of non-current investment made in body corporate	[shares] 1,01,136.2	[shares] 1,01,136.2	[shares] 50,000	[shares] 50,000

**Details of non-current investments [Table]**

..(3)

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

Classification of non-current investments [Axis]	5		6	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	402.52	660.17	400.37	579.83
Name of body corporate in whom investment has been made	Class C units of ASK Real Estate Special Opportunities Fund-II	Class C units of ASK Real Estate Special Opportunities Fund-II	Class D units of ASK Real Estate Special Situations Fund-I	Class D units of ASK Real Estate Special Situations Fund-I
Number of shares of non-current investment made in body corporate	[shares] 362.53	[shares] 443.74	[shares] 252.25	[shares] 429.42

**Details of non-current investments [Table]**

..(4)

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

Classification of non-current investments [Axis]	7		8	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	0.3	0.3	0.4	0.4
Name of body corporate in whom investment has been made	Class Z units of ASK Real Estate Special Situations Fund-I	Class Z units of ASK Real Estate Special Situations Fund-I	Class Z units of ASK Real Estate Special Opportunities Fund-III	Class Z units of ASK Real Estate Special Opportunities Fund-III
Number of shares of non-current investment made in body corporate	[shares] 3,000	[shares] 3,000	[shares] 4,000	[shares] 4,000

**Details of non-current investments [Table]**

..(5)

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

Classification of non-current investments [Axis]	9		10	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	414.53	619.56	0.16	0.82
Name of body corporate in whom investment has been made	Class B units of ASK Real Estate Special Opportunities Fund-III	Class B units of ASK Real Estate Special Opportunities Fund-III	Class B units of ASK Pravi Private Equity Opportunities Fund	Class B units of ASK Pravi Private Equity Opportunities Fund
Number of shares of non-current investment made in body corporate	[shares] 237.05	[shares] 477.93	[shares] 1,558.79	[shares] 3,839.79

**Details of non-current investments [Table]**

..(6)

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

Classification of non-current investments [Axis]	11		12	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	0.3	0.3	0.3	0.3
Name of body corporate in whom investment has been made	Class D units of ASK Real Estate Special Opportunities Fund	Class D units of ASK Real Estate Special Opportunities Fund	Class Z units of ASK Real Estate Special Opportunities Fund-II	Class Z units of ASK Real Estate Special Opportunities Fund-II
Number of shares of non-current investment made in body corporate	[shares] 3	[shares] 3	[shares] 3,000	[shares] 3,000

**Details of non-current investments [Table]**

..(7)

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

Classification of non-current investments [Axis]	13		14	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Quoted	Quoted
Non-current investments	0	0.76	0	225.85
Name of body corporate in whom investment has been made	Class B units of ASK India Real Estate Special Opportunities Fund Pte. Ltd	Class B units of ASK India Real Estate Special Opportunities Fund Pte. Ltd	13% redeemable debentures of ATS Heights Private Limited	13% redeemable debentures of ATS Heights Private Limited
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 100	[shares] 0	[shares] 84

**Details of non-current investments [Table]**

..(8)

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

Classification of non-current investments [Axis]	15		16	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Quoted	Quoted	Quoted	Quoted
Non-current investments	0	0	4,063.97	2,460.81
Name of body corporate in whom investment has been made	10% redeemable debentures of Kumar Agro Products Private Limited	10% redeemable debentures of Kumar Agro Products Private Limited	10% redeemable debentures of ATS Infrabuild Private Limited	10% redeemable debentures of ATS Infrabuild Private Limited
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 325	[shares] 200

**Details of non-current investments [Table]**

..(9)

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

Classification of non-current investments [Axis]	17		18	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Quoted	Quoted	Quoted	Quoted
Non-current investments	0	0	0	0
Name of body corporate in whom investment has been made	10% redeemable debentures of Wondrous Buildmart Private Limited NCDs	10% redeemable debentures of Wondrous Buildmart Private Limited NCDs	10% redeemable debentures of Solid Properties Private Limited NCDs	10% redeemable debentures of Solid Properties Private Limited NCDs
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

**Details of non-current investments [Table]**

..(10)

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

Classification of non-current investments [Axis]	19		20	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	870.29	586.13	928.87	630.27
Name of body corporate in whom investment has been made	Class units of ASK Harmony	Class units of ASK Harmony	Class units of ASK Emerging Opportunities Fund	Class units of ASK Emerging Opportunities Fund
Number of shares of non-current investment made in body corporate	[shares] 92,706.82	[shares] 60,519.36	[shares] 1,07,416.45	[shares] 66,654.82

## Details of non-current investments [Table]

..(11)

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

Classification of non-current investments [Axis]	21		22	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Quoted	Quoted	Quoted	Quoted
Non-current investments	253.23	351.3	302.19	300.38
Name of body corporate in whom investment has been made	8% redeemable non-convertible debentures of Matrix Water Management Pvt. Ltd.	8% redeemable non-convertible debentures of Matrix Water Management Pvt. Ltd.	8% redeemable non-convertible debentures of Marathon Ventures Pvt. Ltd	8% redeemable non-convertible debentures of Marathon Ventures Pvt. Ltd
Number of shares of non-current investment made in body corporate	[shares] 55	[shares] 35	[shares] 33	[shares] 30

## Details of non-current investments [Table]

..(12)

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

Classification of non-current investments [Axis]	23		24	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Quoted	Quoted	Quoted	Quoted
Non-current investments	378.5	90.53	0	100
Name of body corporate in whom investment has been made	14.25% redeemable non-convertible debentures of Good Earth Eco Development Pvt Ltd	14.25% redeemable non-convertible debentures of Good Earth Eco Development Pvt Ltd	14.25% redeemable non-convertible debentures of Nexzone Fiscal Services Private Limited	14.25% redeemable non-convertible debentures of Nexzone Fiscal Services Private Limited
Number of shares of non-current investment made in body corporate	[shares] 44	[shares] 9	[shares] 0	[shares] 10

## Details of non-current investments [Table]

..(13)

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

Classification of non-current investments [Axis]	25	26	27	28
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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 mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	868.81	541.44	0.4	936.08
Name of body corporate in whom investment has been made	Class G units of ASK Real Estate Special Opportunities Fund-IV	Class G units of ASK Real Estate Special Opportunities Offshore Fund-IV	Class Z units of ASK Real Estate Special Opportunities Fund-IV	Class C units of ASK Emerging Opportunities Fund Series II
Number of shares of non-current investment made in body corporate	[shares] 810	[shares] 67.5	[shares] 0.4	[shares] 97,010.5

## Details of non-current investments [Table]

..(14)

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

Classification of non-current investments [Axis]	29	30	31	32
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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 mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	918.37	341.76	443.06	999.22
Name of body corporate in whom investment has been made	Class C units of ASK Golden Decade Fund	Class C units of ASK Golden Decade Fund Series II	Class C units of ASK Growth Fund	Class C units of ASK Life Fund
Number of shares of non-current investment made in body corporate	[shares] 98,664.19	[shares] 40,287.98	[shares] 49,997.5	[shares] 1,01,285.89

## Details of non-current investments [Table]

..(15)

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

Classification of non-current investments [Axis]	33	34	35
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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 mutual funds	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Quoted	Quoted
Non-current investments	1,003.59	332.21	216.89
Name of body corporate in whom investment has been made	Class C units of ASK Golden Decade Fund III	14.50% redeemable non-convertible debentures of Eldeco Infrastructure & Properties Limited	14.75% redeemable non-convertible debentures of Sowparnika Projects & Infrastructure Pvt. Ltd.
Number of shares of non-current investment made in body corporate	[shares] 99,995	[shares] 39	[shares] 26

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

	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (10) [See below]	
Aggregate amount of quoted non-current investments	5,546.99	3,528.87
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	13,279.74	7,789.96
Aggregate provision for diminution in value of non-current investments	0	0

## Textual information (10)

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

During the earlier periods, the Company had purchased small quantities of equity shares of various companies listed on the stock exchanges in India. These investments were written off in the earlier periods. The market value of these investments as at March 31, 2023 is Rs. 21.21 lac (March 31, 2022: Rs. 0.09 lac).

### [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	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	Quoted	Quoted	Quoted	Quoted
Current investments	0	945.26	0	0
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	10% redeemable debentures of ATS Infrabuild Private Limited	10% redeemable debentures of ATS Infrabuild Private Limited	Solid Properties Private Limited NCDs of Rs.1,000,000 each fully paid up	Solid Properties Private Limited NCDs of Rs.1,000,000 each fully paid up
Number of shares of current investment made in body corporate	[shares] 75	[shares] 75	[shares] 0	[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	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	Investment in other Indian companies preference shares	Investment in other Indian companies preference shares
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Quoted	Quoted	Unquoted	Unquoted
Current investments	264.11	654.76	0	0
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	8% redeemable non-convertible debentures of Matrix Water Management Pvt. Ltd.	8% redeemable non-convertible debentures of Matrix Water Management Pvt. Ltd.	Tata Motors Finance Limited 10% compulsory convertible preference shares maturing on 11 June 2025	Tata Motors Finance Limited 10% compulsory convertible preference shares maturing on 11 June 2025
Number of shares of current investment made in body corporate	[shares] 146	[shares] 69	[shares] 0	[shares] 0

## Details of current investments [Table]

..(3)

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

Classification of current investments [Axis]	5		6	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	0	0	45.79	901.13
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	10% redeemable debentures of Wondrous Buildmart Private Limited	10% redeemable debentures of Wondrous Buildmart Private Limited	8% redeemable non-convertible debentures of Marathon Ventures Pvt. Ltd	8% redeemable non-convertible debentures of Marathon Ventures Pvt. Ltd
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 5	[shares] 90

## Details of current investments [Table]

..(4)

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

Classification of current investments [Axis]	7		8	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	800.02	814.74	0	900
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	14.25% redeemable non-convertible debentures of Good Earth Eco Development Pvt Ltd	14.25% redeemable non-convertible debentures of Good Earth Eco Development Pvt Ltd	14.25% redeemable non-convertible debentures of Nexzone Fiscal Services Private Limited	14.25% redeemable non-convertible debentures of Nexzone Fiscal Services Private Limited
Number of shares of current investment made in body corporate	[shares] 93	[shares] 81	[shares] 0	[shares] 90

## Details of current investments [Table]

..(5)

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

Classification of current investments [Axis]	9		10	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	0	76.27	0	2,250
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	Protected Market-Linked Non-Convertible Debentures of Fullerton India Credit Company Ltd. of face value of Rs. 10 lacs each	Protected Market-Linked Non-Convertible Debentures of Fullerton India Credit Company Ltd. of face value of Rs. 10 lacs each	7.5% Secured Non-Convertible Debentures of Shriram City Union Finance Ltd. of face value of Rs. 10 lacs each	7.5% Secured Non-Convertible Debentures of Shriram City Union Finance Ltd. of face value of Rs. 10 lacs each
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 225

## Details of current investments [Table]

..(6)

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

Classification of current investments [Axis]	11		12	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	0	5,297.13	0	38.75
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	Protected Market-Linked Non-Convertible Debentures of Shriram Transport Finance Company Ltd. of face value of Rs. 10 lacs each	Protected Market-Linked Non-Convertible Debentures of Shriram Transport Finance Company Ltd. of face value of Rs. 10 lacs each	Protected Market-Linked Non-Convertible Debentures of Tata Capital Financial Services Ltd. of face value of Rs. 10 lacs each	Protected Market-Linked Non-Convertible Debentures of Tata Capital Financial Services Ltd. of face value of Rs. 10 lacs each
Number of shares of current investment made in body corporate	[shares] 0	[shares] 490	[shares] 0	[shares] 3

## Details of current investments [Table]

..(7)

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

Classification of current investments [Axis]	13		14	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	117.59	329.68	242.52	144.61
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	Secured Market-Linked Non-Convertible Debentures of Shriram City Union Finance Ltd. (May 2023 maturity) of face value of Rs. 10 lacs each	Secured Market-Linked Non-Convertible Debentures of Shriram City Union Finance Ltd. (May 2023 maturity) of face value of Rs. 10 lacs each	Secured Market-Linked Non-Convertible Debentures of Shriram City Union Finance Ltd. (May 2024 maturity) of face value of Rs. 10 lacs each	Secured Market-Linked Non-Convertible Debentures of Shriram City Union Finance Ltd. (May 2024 maturity) of face value of Rs. 10 lacs each
Number of shares of current investment made in body corporate	[shares] 10	[shares] 30	[shares] 22	[shares] 14

## Details of current investments [Table]

..(8)

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

Classification of current investments [Axis]	15		16	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	4,855.93	7,611.27	3,610.31	14,844.48
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	Aditya Birla Sun Life Liquid Fund - Growth Direct Plan Option	Aditya Birla Sun Life Liquid Fund - Growth Direct Plan Option	HDFC Liquid Fund - Growth Direct Plan Option	HDFC Liquid Fund - Growth Direct Plan Option
Number of shares of current investment made in body corporate	[shares] 13,37,416.94	[shares] 22,18,217.51	[shares] 81,622.278	[shares] 3,54,728.59

## Details of current investments [Table]

..(9)

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

Classification of current investments [Axis]	17		18	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	2,763.71	14,850.66	1,551.59	332.31
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	ICICI Prudential Liquid Fund - Growth Direct Plan Option	ICICI Prudential Liquid Fund - Growth Direct Plan Option	Aditya Birla Sunlife Overnight fund Growth - Direct Plan	Aditya Birla Sunlife Overnight fund Growth - Direct Plan
Number of shares of current investment made in body corporate	[shares] 8,29,483.765	[shares] 47,10,661.79	[shares] 1,27,972.005	[shares] 28,904.18

## Details of current investments [Table]

..(10)

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

Classification of current investments [Axis]	19		20	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	0	228.8	36,526.85	616.15
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	ASK Investment Managers Limited PMS	ASK Investment Managers Limited PMS	Investment in NSE shares	Investment in NSE shares
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

## Details of current investments [Table]

..(11)

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

Classification of current investments [Axis]	21	22	23	24
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	519.61	492.18	8,253.39	4,481.6
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	14.50% redeemable non-convertible debentures of Eldeco Infrastructure & Properties Limited	14.75% redeemable non-convertible debentures of Sowparnika Projects & Infrastructure Pvt. Ltd.	15.00% redeemable non-convertible debentures of Marathon NextGen Realty Ltd	Asirvad Micro Finance Limited SR 1-2500 BR NCD 29JN24
Number of shares of current investment made in body corporate	[shares] 61	[shares] 59	[shares] 825	[shares] 384

## Details of current investments [Table]

..(12)

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

Classification of current investments [Axis]	25	26	27	28
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	5,507.15	252.23	244.44	158.75
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	Spandana Sphoorty Financial Limited TR 2 BR NCD 16MY23	Secured Market-Linked Non-Convertible Debentures of Shriram City Union Finance Ltd. (Nov 23 maturity) of face value of Rs. 10 lacs each	Secured Market-Linked Non-Convertible Debentures of MAS Financial Services Ltd. (Jan 24 maturity) of face value of Rs. 10 lacs each	Secured Market-Linked Non-Convertible Debentures of Oxyzo Financial Services P Ltd. (Sep 24 maturity) of face value of Rs. 10 lacs each
Number of shares of current investment made in body corporate	[shares] 4,434	[shares] 22	[shares] 22	[shares] 14

## Details of current investments [Table]

..(13)

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

Classification of current investments [Axis]	29
	01/04/2022 to 31/03/2023
Current investments [Abstract]	
Disclosure of details of current investments [Abstract]	
Details of current investments [Line items]	
Type of current investments	Investments in mutual funds
Class of current investments	Current investments
Nature of current investments	Unquoted
Current investments	0.1
Basis of valuation of current investments	Investments measured at FVTPL
Name of body corporate in whom investment has been made	HDFC Overnight fund Growth - Direct Plan
Number of shares of current investment made in body corporate	[shares] 2.342

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

	31/03/2023	31/03/2022
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	264.11	1,600.02
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	70,423.76	49,235.98
Aggregate provision for diminution in value of current investments	0	0

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

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	39,047.64	36,296.02
Net cash flows from (used in) operating activities	39,047.64	36,296.02
Net cash flows from (used in) investing activities, continuing operations	-27,457.92	-19,601.07
Net cash flows from (used in) investing activities	-27,457.92	-19,601.07
Net cash flows from (used in) financing activities, continuing operations	-1,225.82	-17,827.56
Net cash flows from (used in) financing activities	-1,225.82	-17,827.56

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Type of share	Refer to child member	Refer to child member	Equity Class A	Equity Class A
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Refer to child member	Refer to child member	Equity Class A	Equity Class A
Name of shareholder	Refer to child member	Refer to child member	Asit Koticha	Asit Koticha
Permanent account number of shareholder			AADPK2774L	AADPK2774L
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 8,01,49,610	[shares] 8,01,49,610	[shares] 0	[shares] 0
Percentage of shareholding in company	95.59%	97.49%	0.00%	0.00%

**Disclosure of shareholding more than five per cent in company [Table]**

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
Name of shareholder [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Type of share	Equity Class A	Equity Class A	Equity Class A	Equity Class A
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 Class A	Equity Class A	Equity Class A	Equity Class A
Name of shareholder	Sameer Koticha	Sameer Koticha	Fortress Trust	Fortress Trust
Permanent account number of shareholder	AAWPK9080A	AAWPK9080A	AAATF6994J	AAATF6994J
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 83,52,000	[shares] 83,52,000	[shares] 65,00,000	[shares] 65,00,000
Percentage of shareholding in company	9.96%	10.16%	7.75%	7.91%

**Disclosure of shareholding more than five per cent in company [Table]**

..(3)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 4 [Member]		Shareholder 5 [Member]	
Name of shareholder [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Type of share	Equity Class A	Equity Class A	Equity Class A	Equity Class A
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 Class A	Equity Class A	Equity Class A	Equity Class A
Name of shareholder	Fortress Constructions Private Limited	Fortress Constructions Private Limited	Sherlockal Holdings Limited	Sherlockal Holdings Limited
Permanent account number of shareholder	AACCF4356P	AACCF4356P		
Country of incorporation or residence of shareholder	INDIA	INDIA	CYPRUS	CYPRUS
Number of shares held in company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shareholding in company	0.00%	0.00%	0.00%	0.00%

**Disclosure of shareholding more than five per cent in company [Table]**

..(4)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 6 [Member]		Shareholder 7 [Member]	
Name of shareholder [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Type of share	Equity Class A	Equity Class A	Equity Class A	Equity Class A
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 Class A	Equity Class A	Equity Class A	Equity Class A
Name of shareholder	AI Global Investments (Cyprus) PCC Limited	AI Global Investments (Cyprus) PCC Limited	BCP Topco XII Pte Ltd	BCP Topco XII Pte Ltd
Country of incorporation or residence of shareholder	GUERNSEY	GUERNSEY	SINGAPORE	SINGAPORE
Number of shares held in company	[shares] 0	[shares] 0	[shares] 6,52,97,610	[shares] 6,52,97,610
Percentage of shareholding in company	0.00%	0.00%	77.88%	79.42%



## 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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Refer to child member
Number of shares authorised	[shares] 10,00,00,000	[shares] 10,00,00,000		[shares] 10,00,00,000
Value of shares authorised	2,000	2,000		2,000
Number of shares issued	[shares] 8,37,13,547	[shares] 8,20,92,385		[shares] 8,37,13,547
Value of shares issued	1,674.27094	1,641.8477		1,674.27094
Number of shares subscribed and fully paid	[shares] 8,37,13,547	[shares] 8,20,92,385		[shares] 8,37,13,547
Value of shares subscribed and fully paid	1,674.27094	1,641.8477		1,674.27094
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] 8,37,13,547	[shares] 8,20,92,385		[shares] 8,37,13,547
Total value of shares subscribed	1,674.27094	1,641.8477		1,674.27094
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 8,37,13,547	[shares] 8,20,92,385		[shares] 8,37,13,547
Value of shares called	1,674.27094	1,641.8477		1,674.27094
Value of shares paid-up	1,674.27094	1,641.8477		1,674.27094
Par value per share				[INR/shares] 2
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued under employee stock option plan	[shares] 16,21,162	[shares] 96,05,967		[shares] 16,21,162
Total aggregate number of shares issued during period	[shares] 16,21,162	[shares] 96,05,967		[shares] 16,21,162
Total increase (decrease) in number of shares outstanding	[shares] 16,21,162	[shares] 96,05,967		[shares] 16,21,162
Number of shares outstanding at end of period	[shares] 8,37,13,547	[shares] 8,20,92,385	[shares] 7,24,86,418	[shares] 8,37,13,547
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of shares issued under employee stock option plan	32.42324	192.11934		32.42324
Total aggregate amount of increase in equity share capital during period	32.42324	192.11934		32.42324
Total increase (decrease) in share capital	32.42324	192.11934		32.42324
Equity share capital at end of period	1,674.27094	1,641.8477	1,449.72836	1,674.27094
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Refer to child member

## Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Refer to child member	
Number of shares authorised	[shares] 10,00,00,000	
Value of shares authorised	2,000	
Number of shares issued	[shares] 8,20,92,385	
Value of shares issued	1,641.8477	
Number of shares subscribed and fully paid	[shares] 8,20,92,385	
Value of shares subscribed and fully paid	1,641.8477	
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] 8,20,92,385	
Total value of shares subscribed	1,641.8477	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 8,20,92,385	
Value of shares called	1,641.8477	
Value of shares paid-up	1,641.8477	
Par value per share	[INR/shares] 2	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued under employee stock option plan	[shares] 96,05,967	
Total aggregate number of shares issued during period	[shares] 96,05,967	
Total increase (decrease) in number of shares outstanding	[shares] 96,05,967	
Number of shares outstanding at end of period	[shares] 8,20,92,385	[shares] 7,24,86,418
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of shares issued under employee stock option plan	192.11934	
Total aggregate amount of increase in equity share capital during period	192.11934	
Total increase (decrease) in share capital	192.11934	
Equity share capital at end of period	1,641.8477	1,449.72836
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	Refer to child member	

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (11) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

## Textual information (11)

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

#### Share capital

a Authorised :		
100,000,000 (March 31, 2022: 100,000,000) equity shares of Rs. 2 each	2,000.00	2,000.00
Total	2,000.00	2,000.00
b Issued, subscribed and paid up:		
8,37,13,547 (March 31, 2022: 82,092,385) equity shares of Rs. 2 each fully paid up	1,674.26	1,641.84
Total	1,674.26	1,641.84

c Reconciliation of number of shares outstanding at the beginning and at the end of the year :		
Equity shares :		
Outstanding at the beginning of the year (Refer note 'e' below)	82,219,278	72,613,311
Shares issued on exercise of employee stock options	1,621,162	9,605,967
Outstanding at the end of the year	83,840,440	82,219,278

#### d. Rights, preferences and restrictions attached to equity shares:

The Company has a two class of equity shares :-

1) Class A equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shareholders are entitled to receive dividend as declared from time to time subject to payment of dividend to preference shareholders, if any. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid.

2) Class B equity shares have differential voting rights i.e. each shareholder holding Class B equity shares shall have 208 votes for each share held by such shareholder.

Failure to pay any amount called on shares may lead to forfeiture of the shares.

On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts in proportion to number of equity shares held.

e. Pursuant to Shareholder's resolution passed at the Extraordinary General Meeting ('EGM') held on May 10, 2018, the equity share capital (authorized, issued and paid-up) of the Company was subdivided from Rs. 10 (Rupees ten) each to equity shares of Rs. 2 (Rupees two) each. Further at the same meeting, the shareholders approved issuance of bonus shares to the existing shareholders in the ratio of 12:1 i.e. twelve bonus equity shares for each existing equity shares. The record date for the sub-division and bonus shares is May 10, 2018. The equity shares at the beginning of the period have been adjusted to give the effect of sub-division.

1,251,000 preference shares of Rs.10 each have been reclassified to 6,255,000 equity shares of Rs. 2 each.

Further during the year ended March 31, 2019, there has been an increase in the authorised share capital and accordingly the revised authorised share capital of the Company now stands at 100,000,000 equity shares of Rs 2 each.

#### f. Details of shareholders holding more than 5% of the aggregate shares in the Company:

Equity shares	As at March 31, 2023		As at March 31, 2022	
	No. of shares	% holding	No. of shares	% holding
Sameer Koticha	8,352,000	9.96%	8,352,000	10.16%
Fortress Trust (Through Mr. Monik Koticha, Managing Trustee)	6,500,000	7.75%	6,500,000	7.91%
BCP Topco XII Pte Ltd	65,297,610	77.88%	65,297,610	79.42%

g. Shares reserved for issuance under Stock option scheme of the Company

Particulars	As at	As at
	March 31, 2023	March 31, 2022
	No. of shares	No of shares
Employee stock option schemes- 2012 (ESOP 2012) [refer note 14(e)]	5,226,848	6,361,246
Employee stock option schemes- 2014 (ESOP 2014) [refer note 14(e)]	1,870,178	2,252,846
Employee stock option schemes- 2022 (ESOP 2022)	1,944,189	-
	9,041,215	8,614,092

h. Aggregate number of shares issued during last five years pursuant to Stock option plans of the Company

Equity Shares:	As at	As at
	March 31, 2023	March 31, 2022
	Aggregate no. of shares	Aggregate no. of shares
Issued under various stock option plans of the Group *	11,870,129	10,248,967

\* The aggregate number of shares as at March 31, 2019 includes 96,762 shares before giving the effect of split and bonus.

i. Shares reserved for issuance under stock appreciation scheme of the Company

Particulars	As at	As at
	March 31, 2023	March 31, 2022
	No. of shares	No of shares
Employee stock appreciation scheme- 2018 (ESAR 2018)	2,606,744	2,842,847

2,606,744

2,842,847

j. Aggregate number of bonus shares issued and shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date:

- No shares have been bought back during the period of five periods immediately preceding the reporting date.

- 35,010 equity shares of Rs. 10 each, fully paid up have been issued for consideration other than cash during the financial year ended March 31, 2016.

- 66,406,320 equity shares of Rs. 2 each, fully paid up have been allotted as bonus shares during financial year ended March 31, 2019.

- 267,345 equity shares of Rs. 2 each, fully paid up have been issued for consideration other than cash during the year ended March 31, 2019. These shares were issued for a consideration of 476,084 shares of ASK Property Investment Advisors Private Limited.

k. Details of shares held by promoter :

As at March 31, 2023

Promoter Name	No of Shares at the beginning of the year	Change during the year	No of Shares at the end of the year	% of Total Shares	% change during the year
Sameer Koticha	8,352,000	-	8,352,000	9.96%	-
BCP Topco XII Pte Ltd	65,297,610	-	65,297,610	77.88%	100.00%
	73,649,610	-	73,649,610	87.84%	

As at March 31, 2022

Promoter Name	No of Shares at the beginning of the year	Change during the year	No of Shares at the end of the year	% of Total Shares	% change during the year
Asit Koticha	8,584,030	(8,584,030)	-	-	-100.00%
Sameer Koticha	8,300,997	51,003	8,352,000	10.16%	0.61%
BCP Topco XII Pte Ltd	-	65,297,610	65,297,610	79.42%	100.00%
Sherlockal Holdings Limited	21,434,075	(21,434,075)	-	-	-100.00%
AI Global Investments (Cyprus) PCC Limited	14,289,405	(14,289,405)	-	-	-100.00%
	52,608,507	21,041,103	73,649,610	89.58%	

**[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 differences [Member]			Other temporary differences [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
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	603.43	609.45		603.43
Deferred tax liabilities	5,438.34	2,631.8		5,438.34
Net deferred tax liability (assets)	4,834.91	2,022.35	2,473.26	4,834.91
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	2,812.56	-450.91		2,812.56
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	2,812.56	-450.91		2,812.56
Total increase (decrease) in deferred tax liability (assets)	2,812.56	-450.91		2,812.56
Deferred tax liability (assets) at end of period	4,834.91	2,022.35	2,473.26	4,834.91
Description of other temporary differences	Refer to child member	Refer to child member		Refer to child member

**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]	Other temporary differences [Member]		Other temporary differences 1 [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of 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	609.45		(A) 463.71	(B) 377.27
Deferred tax liabilities	2,631.8			
Net deferred tax liability (assets)	2,022.35	2,473.26	-463.71	-377.27
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-450.91		(C) -86.44	(D) -90.87
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	-450.91		(C) -86.44	(D) -90.87
Total increase (decrease) in deferred tax liability (assets)	-450.91		-86.44	-90.87
Deferred tax liability (assets) at end of period	2,022.35	2,473.26	-463.71	-377.27
Description of other temporary differences	Refer to child member		Difference between depreciation and amortisation as per books of account and tax depreciation	Difference between depreciation and amortisation as per books of account and tax depreciation

**Footnotes**

(A) Deferred tax assets (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : 172.59

Deferred tax liabilities (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : 291.12

(B) Deferred tax assets (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : 142.11

Deferred tax liabilities (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : 235.16

(C) Deferred tax assets (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : -30.48

Deferred tax liabilities (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : -55.96

(D) Deferred tax assets (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : -28.72

Deferred tax liabilities (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : -62.15

**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 1 [Member]	Other temporary differences 2 [Member]		
		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets		(A) 375.2	(B) 331.29	
Net deferred tax liability (assets)	(C) -286.4	-375.2	-331.29	(D) -243.3
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		(E) -43.91	(F) -87.99	
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		(E) -43.91	(F) -87.99	
Total increase (decrease) in deferred tax liability (assets)		-43.91	-87.99	
Deferred tax liability (assets) at end of period	(C) -286.4	-375.2	-331.29	(D) -243.3
Description of other temporary differences		Provision for employee benefits	Provision for employee benefits	

**Footnotes**

(A) Deferred tax assets (net) - Provision for employee benefits : 160.66 Deferred tax liabilities (net) - Provision for employee benefits : 214.54

(B) Deferred tax assets (net) - Provision for employee benefits : 138.68 Deferred tax liabilities (net) - Provision for employee benefits : 192.61

(C) Deferred tax assets (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : -113.39  
Deferred tax liabilities (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : -173.01

(D) Deferred tax assets (net) - Provision for employee benefits : -102.33 Deferred tax liabilities (net) - Provision for employee benefits : -140.97

(E) Deferred tax assets (net) - Provision for employee benefits : -21.98 Deferred tax liabilities (net) - Provision for employee benefits : -21.93

(F) Deferred tax assets (net) - Provision for employee benefits : -36.35 Deferred tax liabilities (net) - Provision for employee benefits : -51.64



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

..(4)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 3 [Member]			Other temporary differences 4 [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of 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	(A) 80.52	(B) 82.51		0
Net deferred tax liability (assets)	-80.52	-82.51	(C) -917.99	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	(D) 1.99	(E) 835.48		(F) 9.13
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	(D) 1.99	(E) 835.48		(F) 9.13
Total increase (decrease) in deferred tax liability (assets)	1.99	835.48		9.13
Deferred tax liability (assets) at end of period	-80.52	-82.51	(C) -917.99	0
Description of other temporary differences	Share based payment cost	Share based payment cost		Amortisation of upfront fees

## Footnotes

(A) Deferred tax liabilities (net) - Share based payment cost : 80.52

(B) Deferred tax liabilities (net) - Share based payment cost : 82.51

(C) Deferred tax assets (net) - Share based payment cost : -535.66 Deferred tax liabilities (net) - Share based payment cost : -382.33

(D) Deferred tax liabilities (net) - Share based payment cost : 1.99

(E) Deferred tax assets (net) - Share based payment cost : 535.66 Deferred tax liabilities (net) - Share based payment cost : 299.82

(F) Deferred tax liabilities (net) - Amortisation of upfront fees : 9.13

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

..(5)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 4 [Member]		Other temporary differences 5 [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of 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	(A) 9.13		(B) -118.99	(C) -218.81
Deferred tax liabilities			(D) 44.68	(E) 78.27
Net deferred tax liability (assets)	-9.13	(F) -37.32	163.67	297.08
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	(G) 28.19		(H) -133.41	(I) -105.77
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	(G) 28.19		(H) -133.41	(I) -105.77
Total increase (decrease) in deferred tax liability (assets)	28.19		-133.41	-105.77
Deferred tax liability (assets) at end of period	-9.13	(F) -37.32	163.67	297.08
Description of other temporary differences	Amortisation of upfront fees		Fair valuation of investments	Fair valuation of investments

**Footnotes**

- (A) Deferred tax liabilities (net) - Amortisation of upfront fees : 9.13  
(B) Deferred tax liabilities (net) - Fair valuation of investments : -118.99  
(C) Deferred tax liabilities (net) - Fair valuation of investments : -218.81  
(D) Deferred tax assets (net)- Fair valuation of investments : 44.68  
(E) Deferred tax assets (net)- Fair valuation of investments : 78.27  
(F) Deferred tax liabilities (net) - Amortisation of upfront fees : -37.32  
(G) Deferred tax liabilities (net) - Amortisation of upfront fees : 28.19  
(H) Deferred tax assets (net)- Fair valuation of investments : -33.59 Deferred tax liabilities (net) - Fair valuation of investments : -99.82  
(I) Deferred tax assets (net)- Fair valuation of investments : 25.05 Deferred tax liabilities (net) - Fair valuation of investments : -130.82

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

..(6)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 5 [Member] 31/03/2021	Other temporary differences 6 [Member]		
		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets		(A) -197.01	(B) 28.06	
Net deferred tax liability (assets)	(C) 402.85	197.01	-28.06	(D) -56.22
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		(E) 225.07	(F) 28.16	
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		(E) 225.07	(F) 28.16	
Total increase (decrease) in deferred tax liability (assets)		225.07	28.16	
Deferred tax liability (assets) at end of period	(C) 402.85	197.01	-28.06	(D) -56.22
Description of other temporary differences		Others	Others	

**Footnotes**

(A) Deferred tax liabilities (net) - Others : -197.01

(B) Deferred tax assets (net) - Others : 54.91 Deferred tax liabilities (net) - Others : -26.85

(C) Deferred tax assets (net)- Fair valuation of investments : 53.22 Deferred tax liabilities (net) - Fair valuation of investments : 349.63

(D) Deferred tax assets (net) - Others : -54.91 Deferred tax liabilities (net) - Others : -1.31

(E) Deferred tax liabilities (net) - Others : 170.16 Deferred tax assets (net) - Others : 54.91

(F) Deferred tax liabilities (net) - Others : 28.16

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

..(7)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 7 [Member]			Other temporary differences 8 [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of 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 liabilities	(A) 5,331.6	(B) 2,508.84		(C) 62.06
Net deferred tax liability (assets)	5,331.6	2,508.84	(D) 3,579.32	62.06
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	(E) 2,822.76	(F) -1,070.48		(G) 17.37
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	(E) 2,822.76	(F) -1,070.48		(G) 17.37
Total increase (decrease) in deferred tax liability (assets)	2,822.76	-1,070.48		17.37
Deferred tax liability (assets) at end of period	5,331.6	2,508.84	(D) 3,579.32	62.06
Description of other temporary differences	Amortisation of brokerage	Amortisation of brokerage		Fair valuation of security deposits

**Footnotes**

(A) Deferred tax liabilities (net) - Amortisation of brokerage : 5331.60

(B) Deferred tax liabilities (net) - Amortisation of brokerage : 2508.84

(C) Deferred tax assets (net) - Fair valuation of security deposits : 17.20 Deferred tax liabilities (net) - Fair valuation of security deposits : 44.86

(D) Deferred tax liabilities (net) - Amortisation of brokerage : 3579.32

(E) Deferred tax liabilities (net) - Amortisation of brokerage : 2822.76

(F) Deferred tax liabilities (net) - Amortisation of brokerage : -1070.48

(G) Deferred tax assets (net) - Fair valuation of security deposits : -8.41 Deferred tax liabilities (net) - Fair valuation of security deposits : 25.78

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

..(8)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 8 [Member]	
	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax liabilities	(A) 44.69	
Net deferred tax liability (assets)	44.69	(B) 32.32
Deferred tax expense (income) [Abstract]		
Deferred tax expense (income)		
Deferred tax expense (income) recognised in profit or loss	(C) 12.37	
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	(C) 12.37	
Total increase (decrease) in deferred tax liability (assets)	12.37	
Deferred tax liability (assets) at end of period	44.69	(B) 32.32
Description of other temporary differences	Fair valuation of security deposits	

**Footnotes**

(A) Deferred tax assets (net) - Fair valuation of security deposits : 25.61 Deferred tax liabilities (net) - Fair valuation of security deposits : 19.08

(B) Deferred tax assets (net) - Fair valuation of security deposits : 17.6 Deferred tax liabilities (net) - Fair valuation of security deposits : 14.72

(C) Deferred tax assets (net) - Fair valuation of security deposits : 8.01 Deferred tax liabilities (net) - Fair valuation of security deposits : 4.36

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of income tax [TextBlock]	Textual information (12) [See below]	
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	7,562.17	10,003.23
Adjustments for current tax of prior periods	-3.2	0
Total current tax expense (income) and adjustments for current tax of prior periods	7,558.97	10,003.23
Other components of deferred tax expense (income)	2,826.2	-424.32
Total tax expense (income)	10,385.17	9,578.91
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	43,969.98	41,017.61
Other tax effects for reconciliation between accounting profit and tax expense (income)	10,385.17	9,578.91
Total tax expense (income)	10,385.17	9,578.91
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	43,969.98	41,017.61

## Textual information (12)

## Disclosure of income tax [Text Block]

## Deferred tax

## Statement of Deferred tax assets (net)

	Balance Sheet		Statement of profit and loss	
	As at March 31, 2023	As at March 31, 2022	For the year ended March 31, 2023	For the year ended March 31, 2022
Deferred tax assets				
Difference between depreciation and amortisation as per books of account and tax depreciation	172.59	142.11	30.48	28.72
Provision for employee benefits	160.66	138.68	21.98	36.35
Share based payment cost	-	-	-	(535.66)
Others	-	54.91	(54.91)	-
Deferred tax assets (A)	333.25	335.70	(2.45)	(470.59)
Deferred tax liabilities				
Fair valuation of investments	(44.68)	(78.27)	33.59	(25.05)
Fair valuation of security deposits	(17.20)	(25.61)	8.41	(8.01)
Deferred tax liabilities (B)	(61.88)	(103.88)	42.00	(33.06)
Deferred tax assets (net) (A+B)	271.37	231.82	39.55	(503.65)

Statement of Deferred tax liabilities (net)	Balance Sheet		Statement of profit and loss	
	As at March 31, 2023	As at March 31, 2022	For the year ended March 31, 2023	For the year ended March 31, 2022
Deferred tax assets				
Difference between depreciation and amortisation as per books of account and tax depreciation	291.12	235.16	55.96	62.15
Provision for employee benefits	214.54	192.61	21.93	51.64
Share based payment cost	80.52	82.51	(1.99)	(299.82)

Amortisation of upfront fees	-	9.13	(9.13)	(28.19)
Fair valuation of investments	(118.99)	(218.81)	99.82	130.82
Others	(197.01)	(26.85)	(170.16)	(28.16)
Deferred tax assets (A)	270.18	273.75	(3.57)	(111.56)
Deferred tax liabilities				
Amortisation of brokerage	(5,331.60)	(2,508.84)	(2,822.76)	1,070.48
Fair valuation of security deposits	(44.86)	(19.08)	(25.78)	(4.36)
Deferred tax liabilities (B)	(5,376.46)	(2,527.92)	(2,848.54)	1,066.12
Deferred tax liabilities (net) (A+B)	(5,106.28)	(2,254.17)	(2,852.11)	954.56

## Reconciliation of deferred tax liabilities (net) :

	For the year ended March 31, 2023	For the year ended March 31, 2022
Opening balance as at Beginning of the year	(2,254.17)	(3,208.73)
Tax credit during the year recognised in the statement of profit and loss	(2,877.44)	938.30
Tax (credit) / charge during the year recognised in other comprehensive income	25.33	16.26
Closing balance as at end of the year	(5,106.28)	(2,254.17)

## Reconciliation of deferred tax assets (net) :

	For the year ended March 31, 2023	For the year ended March 31, 2022
Opening balance as at Beginning of the year	231.82	735.47
Tax credit / (charge) during the year recognised in the statement of profit and loss	39.55	(514.01)
Tax (charge) / credit during the year recognised in other comprehensive income	-	10.36
Closing balance as at end of the year	271.37	231.82

## Tax expenses

## (a) Amounts recognised in the consolidated statement of profit and loss

	For the year ended March 31, 2023	For the year ended March 31, 2022

Income tax expenses in respect of:		
Current year	7,562.17	10,003.23
Short tax provision for earlier years	(3.20)	-
Total current tax	7,558.97	10,003.23
Deferred tax on origination and reversal of temporary differences	2,826.20	(424.32)
Total deferred tax	2,826.20	(424.32)
Total tax expenses	10,385.17	9,578.91

## (b) Amounts recognised in other comprehensive income

	For the year ended March 31, 2023			For the year ended March 31, 2022		
	Before tax	Tax (expense) / benefit	Net of tax	Before tax	Tax (expense) / benefit	Net of tax
Items that will not be reclassified to profit or loss						
Remeasurements of the defined benefit plans	(100.63)	25.33	(75.30)	(105.74)	26.62	(79.12)
	(100.63)	25.33	(75.30)	(105.74)	26.62	(79.12)

## (c) Reconciliation of effective tax rate

	For the year ended March 31, 2023		For the year ended March 31, 2022	
	Amount	%	Amount	%
Profit before tax	43,836.91		40,645.07	
Statutory tax rate	25.17%		25.17%	
Tax using the Group's domestic tax rate	11,032.87	25.17%	10,229.55	25.17%
Tax effect of:				
Expenses not allowed for tax purpose	150.59	0.34%	122.26	0.30%
Income not considered for tax purpose/exempt income	(846.97)	(1.93%)	(977.58)	(2.41%)
Deferred tax asset not recognized in loss making subsidiary	163.33	0.37%	6.43	0.02%
Share of loss of joint venture accounted net of tax	33.49	0.08%	93.76	0.23%



Others	(148.14)	-0.34%	104.49	0.26%
Total tax expense for the year	10,385.17	23.69%	9,578.91	23.57%
Current Tax (including MAT credit entitlement)	7,558.97		10,003.23	
Deferred tax	2,826.20		(424.32)	
Total tax expenses	10,385.17		9,578.91	

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

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

#### Other non-current liabilities others [Table]

..(1)

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

Other non-current liabilities others [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	0	8.87
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Deferred income (upfront fees)	Deferred income (upfront fees)
Other non-current liabilities others	0	8.87

**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	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	0.66	0.58
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Others	Others
Other non-current financial assets, others	0.66	0.58

**Details of advances [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Advances [Member]			
Classification of advances [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	12.48	5.91	12.48	5.91
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Other Advances [Member]		Prepaid expenses [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
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	12.48	5.91	12.48	5.91
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
	Advances [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
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	1,191.14	1,380.84	1,191.14	1,380.84
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

**Details of advances [Table]**

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
	Other Advances [Member]		Prepaid expenses [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
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	1,191.14	1,380.84	611.17	437.95
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

**Details of advances [Table]**

..(5)

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

Classification based on current non-current [Axis]	Current [Member]	
	Deposits with statutory authorities [Member]	
	Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2023	31/03/2022
Classification of assets based on security [Axis]		
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	(A) 579.97	(B) 942.89
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Total advance due by directors other officers or others	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by firms in which any director is partner	0	0
Advance due by private companies in which any director is director	0	0
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

**Footnotes**

(A) Balances with government authorities : 579.97

(B) Balances with government authorities : 942.89

**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]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	1,060.15	843.67	137.5	149.91
Provision leave encashment	267.29	270.21	25.81	38.55
Provision other employee related liabilities	(A) 52.12	(B) 15.68	(C) 4,716.11	(D) 6,778.07
Total provisions for employee benefits	1,379.56	1,129.56	4,879.42	6,966.53
CSR expenditure provision	0	0	0	0
Total provisions	1,379.56	1,129.56	4,879.42	6,966.53

**Footnotes**

(A) Provision for standard assets : 52.12

(B) Provision for standard assets : 15.68

(C) Bonus : 4716.11

(D) Bonus : 6778.07

**Subclassification of trade receivables [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	21,024.76	23,196.74	21,024.76	23,196.74
Allowance for bad and doubtful debts	10.97	0	10.97	0
Total trade receivables	21,013.79	23,196.74	21,013.79	23,196.74
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

**Other current financial assets others [Table]**

..(1)

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

Other current financial assets others [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	1,672.47	1,102.19	-1,035.65	-789.73
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Expenses recoverable from funds	Expenses recoverable from funds	Less:- Impairment of assets	Less:- Impairment of assets
Other current financial assets others	1,672.47	1,102.19	-1,035.65	-789.73

**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]			
	Loans [Member]			
Classification of loans [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	454.1	372.03	454.1	372.03
Allowance for bad and doubtful loans	0	0	0	0
Total loans	454.1	372.03	454.1	372.03
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

## Details of loans [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of loans [Axis]	Security deposits [Member]		Loans [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Classification of assets based on security [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	(A) 454.1	(B) 372.03	20,796.18	6,269.01
Allowance for bad and doubtful loans	0	0	0	0
Total loans	454.1	372.03	20,796.18	6,269.01
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

## Footnotes

(A) \*\* Security deposits primarily include deposits given towards rented premises.

(B) \*\* Security deposits primarily include deposits given towards rented premises.

**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]			
	Loans [Member]		Other loans [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	20,796.18	6,269.01	20,796.18	6,269.01
Allowance for bad and doubtful loans	0	0	0	0
<b>Total loans</b>	<b>20,796.18</b>	<b>6,269.01</b>	<b>20,796.18</b>	<b>6,269.01</b>
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
<b>Total loans due by directors, other officers or others</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
<b>Total loans due by firms or companies in which any director is partner or director</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Details of loans [Table]**

..(4)

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

Classification based on current non-current [Axis]	Current [Member]	
	Other loans, others [Member]	
	Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2023	31/03/2022
Classification of assets based on security [Axis]		
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	(A) 20,796.18	(B) 6,269.01
Allowance for bad and doubtful loans	0	0
<b>Total loans</b>	<b>20,796.18</b>	<b>6,269.01</b>
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
<b>Total loans due by directors, other officers or others</b>	<b>0</b>	<b>0</b>
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Loans due by firms in which any director is partner	0	0
Loans due by private companies in which any director is director	0	0
Loans due by private companies in which any director is member	0	0
<b>Total loans due by firms or companies in which any director is partner or director</b>	<b>0</b>	<b>0</b>

**Footnotes**

(A) Receivable from financing business : 20796.18

(B) Receivable from financing business : 6269.01



**Other current assets others [Table]**

..(1)

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

Other current assets others [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	930.65	4,206	121.03	213.75
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Unamortised client referral expense	Unamortised client referral expense	Others	Others
Other current assets, others	930.65	4,206	121.03	213.75

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

**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		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	20,253.39	5,786.94	1,736.52	2,295.47
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Unamortised client referral expense	Unamortised client referral expense	Income tax asset	Income tax asset
Other non-current assets, others	20,253.39	5,786.94	1,736.52	2,295.47

**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	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	141.97	162.87	521.37	297.03
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Salary payable	Salary payable	Lease liabilities	Lease liabilities
Other current financial liabilities, others	141.97	162.87	521.37	297.03

**Other current liabilities, others [Table]**

..(1)

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

Other current liabilities, others [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	0	27.41	183.29	658.34
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Deferred income (upfront fees)	Deferred income (upfront fees)	Others	Others
Other current liabilities, others	0	27.41	183.29	658.34

**Other non-current financial liabilities others [Table]**

..(1)

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

Other non-current financial liabilities others [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	1,835.98	2,250.88
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease liabilities	Lease liabilities
Other non-current financial liabilities, others	1,835.98	2,250.88

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

	<b>01/04/2022 to 31/03/2023</b>	<b>31/03/2022</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (13) [See below]	
Total other non-current financial assets	0.66	0.58
Advances, non-current	12.48	5.91
Total other non-current assets	(A) 22,002.39	(B) 8,088.32
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	(C) 12,221.84	(D) 1,857.81
Total balance with banks	12,221.84	1,857.81
Cash on hand	0.71	0.84
Total cash and cash equivalents	12,222.55	1,858.65
Bank balance other than cash and cash equivalents	17,013.09	16,303.69
Total cash and bank balances	29,235.64	18,162.34
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
Total other current financial assets	636.82	312.46
Advances, current	(E) 1,191.14	(F) 1,380.84
Total other current assets	2,242.82	5,800.59
Total other non-current financial liabilities	1,835.98	2,250.88
Total other non-current liabilities	0	8.87
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	663.34	459.9
Revenue received in advance	28.63	0.08
Advance received from customers	23,545.28	0
Total other advance	23,545.28	0
Withholding taxes payable	(G) 1,728.73	(H) 3,183.4
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	1,728.73	3,183.4
Total other current liabilities	25,485.93	3,869.23

**Footnotes**

(A) Income tax assets (net) : 1736.52 Other non-current assets : 20265.87

(B) Income tax assets (net) : 2295.47 Other non-current assets : 5792.85

(C) - In current account : 12221.84

(D) - In current account : 1857.81

(E) Balances with government authorities : 579.97 Prepaid expenses : 611.17

(F) Balances with government authorities : 942.89 Prepaid expenses : 437.95

(G) Statutory dues : 1728.73

(H) Statutory dues : 3183.4

## Textual information (13)

**Disclosure of notes on trade receivables explanatory [Text Block]**

## Trade receivables

Trade receivables	21,024.76	23,196.74
Trade receivables- Credit impaired	(10.97)	-
Total	21,013.79	23,196.74
Current portion	21,013.79	23,196.74
Non- current portion	-	-

The carrying amounts of trade receivables as at the reporting date approximate fair value. Trade receivables are non-interest bearing.

## 1. Due from directors:

## Trade receivables Ageing

As at 31 March 2023

	Current but not due	Outstanding for following periods from due date of payment				Total	
		Less than 6 Months	6 months – 1 year	1-2 years	2-3 years		More than 3 years
Undisputed Trade Receivables							
Considered good	-	20,505.48	383.94	103.09	24.73	7.52	21,024.76
Which have significant increase in credit risk	-	-	-	-	-	-	-
Undisputed Trade Receivables							
Credit impaired	-	(10.97)	-	-	-	-	(10.97)
Considered good	-	-	-	-	-	-	-
which have significant increase in credit risk	-	-	-	-	-	-	-
Disputed Trade Receivables							
Credit impaired	-	-	-	-	-	-	-
Total	-	20,494.51	383.94	103.09	24.73	7.52	21,013.79

As at 31 March 2022

	Current but not due	Outstanding for following periods from due date of payment				Total	
		Less than 6 Months	6 months – 1 year	1-2 years	2-3 years		More than 3 years
Undisputed Trade Receivables							
Considered good	-	22,754.53	252.65	101.96	54.46	33.14	23,196.74
Which have significant increase in credit risk							
Undisputed Trade Receivables							
Credit impaired	-	-	-	-	-	-	-
Considered good	-	-	-	-	-	-	-
which have significant increase in credit risk	-	-	-	-	-	-	-
Disputed Trade Receivables							
Credit impaired	-	-	-	-	-	-	-
Total	-	22,754.53	252.65	101.96	54.46	33.14	23,196.74

**[401200] Notes - Additional disclosures on balance sheet**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (14) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Claims against company not acknowledged as debt	1,248.04	231.59
Guarantees	11.18	10.12
Total contingent liabilities	1,259.22	241.71
Classification of commitments [Abstract]		
Estimated amount of contracts remaining to be executed on capital account and not provided for	5.2	3.61
Uncalled liability on shares and other investments partly paid	2,768.32	750
Total commitments	2,773.52	753.61
Total contingent liabilities and commitments	4,032.74	995.32
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	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	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

## Textual information (14)

### Disclosure of additional balance sheet notes explanatory [Text Block]

#### Cash and cash equivalents

Bank balances and deposits with bank comprise cash held by the Group on a short basis with original maturity of three months or less. The carrying amount of cash and cash equivalents as at reporting date approximates fair value.

#### Other equity

Retained earnings	106,025.03	78,820.82
Securities premium	23,774.68	22,049.20
Share options outstanding account	2,206.45	2,451.02
General reserve	419.18	419.18
Capital redemption reserve	52.44	52.44
Statutory reserve	1,047.19	578.50
Capital reserve	7.42	7.42
Other comprehensive income	(57.55)	17.75
Foreign currency translation reserve	(121.76)	(52.74)
Total	133,353.08	104,343.59

#### Nature and purpose of other reserves:

##### Retained earnings

Retained earnings represents surplus/accumulated earnings of the Company and are available for distribution to shareholders.

##### Securities premium

Securities premium is used to record the premium received on issue of shares. The reserve is utilised in accordance with the provisions of the Act.

##### Share options outstanding account

Share options outstanding account is used to recognise the grant date fair value of equity settled instruments issued to employees under stock option schemes of the Group.

##### General reserve

General Reserve represents appropriation of retained earnings and are available for distribution to shareholders. During the year ended March 31, 2017, an amount of Rs.12.63 lacs was transferred from General reserve to Capital redemption reserve on account of redemption of preference shares.

##### Statutory reserve

Reserves created under Section 45IC of Reserve Bank of India Act, 1934.

##### Capital redemption reserve

Capital redemption reserve is created on redemption of preference share capital. Capital redemption reserve includes transfer from General reserve on redemption of preference shares.

##### Capital reserve

Capital reserves was created during the financial year ended March 31, 2012, on account of amalgamation of ASK Investment Holdings Private Limited with the Company. Out of the total reserve, created Rs. 100 lacs was utilised towards issue of bonus shares during the financial year

ended March 31, 2013.

Other comprehensive income

Other comprehensive income consist of remeasurement gains/ losses on defined benefit plans.

Foreign currency translation reserve

The assets and liabilities of foreign operations (subsidiary) are translated into INR, the functional currency of the Group, at the exchange rates at



the reporting date. The income and expenses of foreign operations are translated into INR at the exchange rates at the dates of the transactions or an average rate if the average rate approximates the actual rate at the date of the transaction.

	As at March 31, 2023	As at March 31, 2022
Other equity movement		
i) Retained earnings		
Opening balance	78,820.82	72,642.49
Net profit for the year	33,451.74	31,066.16
Transactions with non-controlling interest	(2.61)	(0.39)
Transferred from retained earnings to statutory reserve	(468.69)	(329.23)
Utilisation of dividend	(5,776.23)	(24,558.21)
Closing balance	106,025.03	78,820.82

ii) Securities premium		
Opening balance	22,049.20	13,705.74
Premuim received on share options exercised	1,725.48	8,343.46
Closing balance	23,774.68	22,049.20

iii) Share options outstanding account		
Opening balance	2,451.02	3,564.30
Share based payment cost	(244.57)	(1,113.28)
Closing balance	2,206.45	2,451.02

iv) General reserve		
Opening balance	419.18	419.18
Addition during the year	-	-
Closing balance	419.18	419.18

v)	Capital redemption reserve		
	Opening balance	52.44	52.44
	Closing balance	52.44	52.44

vi)	Statutory reserve		
	Opening balance	578.50	249.27
	Transferred from retained earnings to special reserve	468.69	329.23
	Closing balance	1,047.19	578.50

vii)	Capital reserve		
	Opening balance	7.42	7.42
	Closing balance	7.42	7.42

viii)	Other comprehensive income		
	Opening balance	17.75	96.87
	Remeasurement of defined benefit plan (net of tax)	(75.30)	(79.12)
	Closing balance	(57.55)	17.75

ix)	Foreign currency translation reserve		
	Opening balance	(52.74)	(56.13)
	Addition during the year	(69.02)	3.39
	Closing balance	(121.76)	(52.74)

Trade payables\*\*

	As at	As at
	March 31, 2023	March 31, 2022

total outstanding dues of micro enterprises and small enterprises ***	-	-
total outstanding dues of creditors other than micro enterprises and small enterprises	9,596.07	4,835.62
Total	9,596.07	4,835.62
Current portion	9,596.07	4,835.62
Non- current portion	-	-

### 1. Due to directors

\*\* The carrying amount of trade payables as at reporting date approximates fair value.

\*\*\* The Group has not received any information from suppliers regarding their status under Micro, Small and Medium Enterprises Development Act, 2006, disclosure relating to amounts unpaid as at the year end together with interest paid / payable as required under the said Act has been given below :-

### 2. The disclosures relating to Micro and Small Enterprises are as under :-

	As at	As at
	March	March
	31,	31,
	2023	2022
a) The principal amount remaining unpaid to any supplier as at the end of the accounting year	-	-
b) The interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-	-
c) The amount of interest paid, along with the amount of payment made to the supplier beyond the appointed day during the accounting year	-	-
d) The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this Act	-	-
e) The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
f) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid	-	-

### 3. Trade Payable Ageing

As at 31 March 2023

	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	9,533.48	23.59	39.00	-	9,596.07
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-

Total	9,533.48	23.59	39.00	-	9,596.07
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As at 31 March 2022

	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	4,699.15	97.94	34.34	4.19	4,835.62
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	4,699.15	97.94	34.34	4.19	4,835.62

#### Capital management

The Group manages its capital to ensure that the Group will be able to continue as going concerns while maximizing the return to stakeholders through the optimization of the debt and equity balance.

For the purpose of the Group's capital management, capital includes issued capital and other equity reserves. The primary objective of the Company's capital management is to maximize shareholders value. The Group manages its capital structure and makes adjustments in the light of changes in economic environment and the requirements of the financial covenants.

The Group monitors capital using adjusted net debt to equity ratio. For this purpose, adjusted net debt is defined as total liabilities less cash and cash equivalent.

	(Audited) March 31, 2023	(Audited) March 31, 2022
Total liabilities	50,611.46	22,326.28
Less : Cash and cash equivalent	12,222.55	1,858.65
Adjusted net debt	38,388.91	20,467.63
Total equity	138,866.34	106,149.30
Adjusted equity	138,866.34	106,149.30
Adjusted net debt to adjusted equity ratio	0.28	0.19

Other Statutory Information (for the current year and previous year) :

I. The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

II. The Company do not have any transactions with companies struck off.

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

IV. The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

V. The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

VI. The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,

VII. The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961

VIII. The Company has not been declared wilful defaulter by any bank or financial institution or other lender.

## Loans

Particulars	As at March 2023			As at March 2022		
	Amortised cost	FVTPL	Total	Amortised cost	FVTPL	Total
Corporate credit	15,949.10	-	15,949.10	5,298.67	-	5,298.67
Retail Credit	4,847.08	-	4,847.08	970.34	-	970.34
Total Gross	20,796.18	-	20,796.18	6,269.01	-	6,269.01
Impairment loss allowance (incl. in Provisions)	52.12	-	52.12	15.68	-	15.68
(Refer Note 3.7 A)						
	52.12	-	52.12	15.68	-	15.68

## A. Credit quality of assets

The table below shows the credit quality and the maximum exposure to credit risk based on the Company's year end stage classifications. The amount presented are gross of impairment allowances :-

## Loans at Amortised Cost

Particulars	As at March 2023				As at March 2022			
	Stage I	Stage II	Stage III	Total	Stage I	Stage II	Stage III	Total
Performing								
High Graded	20,796.18	-	-	20,796.18	6,269.01	-	-	6,269.01
Non-Performing	-	-	-	-	-	-	-	-
Total	20,796.18	-	-	20,796.18	6,269.01	-	-	6,269.01

## A. Reconciliation of changes in gross carrying amount and corresponding ECL allowances for loans and advances:

The following disclosure provides stage wise reconciliation of the Company's gross carrying amount and ECL allowances for loans and advances to corporates and retail customers.

The 'New assets originated / repayments received (net)' represent the gross carrying amount and associated allowance ECL impact from transactions within the Company's lending portfolio.

Provisioning norms shall be applicable as prescribed in the RBI Master Direction DNBR. PD 007/03.10.119/2016-17 dated September 1, 2016 or as per expected credit loss approach as laid down in Ind AS 109 whichever is higher.

## Reconciliation / movement for the year ended March 31, 2023

Particulars	Non credit impaired		Credit impaired		Total	
	Stage I	Stage II	Stage III			
	Gross	Allowance	Gross	Allowance	Gross	Allowance

	Carrying Amount	for ECL	carrying Amount	for ECL	carrying Amount	for ECL	carrying Amount	for ECL
Opening balance	6,269.01	15.68	-	-	-	-	6,269.01	15.68
New assets originated / repayments received (net)	14,527.17	36.44	-	-	-	-	14,527.17	36.44
Closing balance	20,796.18	52.12	-	-	-	-	20,796.18	52.12

## Reconciliation / movement for the year ended March 31, 2022

Particulars	Non credit impaired				Credit impaired		Total	
	Stage I		Stage II		Stage III			
	Gross Carrying Amount	Allowance for ECL	Gross carrying Amount	Allowance for ECL	Gross carrying Amount	Allowance for ECL	Gross carrying Amount	Allowance for ECL
Opening balance	2,301.65	2.63	-	-	-	-	2,301.65	2.63
New assets originated / repayments received (net)	3,967.36	13.05	-	-	-	-	3,967.36	13.05
Closing balance	6,269.01	15.68	-	-	-	-	6,269.01	15.68

## Equity accounted investees

See accounting policies in Note 1

	(Audited)	(Audited)
	March 31, 2023	March 31, 2022
Interest in joint venture	354.50	354.50

## Joint venture

ASK Pravi Capital Advisors Private Limited ('ASK Pravi'), is a joint venture between ASK Investment Managers Limited and Pravi Capital Advisors LLP. The Group is engaged in the business of providing advisory, consulting and other related services to venture capital funds, individuals and body corporates in India.

The Group has 50% ownership interest. Accordingly, the Group has classified its interest in ASK Pravi as a joint venture.

The following table summarises the financial information of ASK Pravi and the carrying amount of the Group's interest in ASK Pravi.

	(Audited)	(Audited)
	March 31, 2023	March 31, 2022
Percentage ownership interest	50.00%	50.00%

Non-current assets	6.75	24.63
Current assets	896.61	1,164.05
Non-current liabilities December 31, 2018: Rs. 615,139)	14.71	13.96
Current liabilities 31, 2018: Rs. 26,932,439)	5.42	25.39
Net assets	883.23	1,149.33
Group's share of net assets (50%)	441.62	574.67
Carrying amount of interest in Joint venture	354.50	354.50

	For the year ended March 31, 2023	For the year ended March 31, 2022
Revenue from Operations	29.41	28.64
Depreciation and amortisation	17.84	36.33
Interest expense	1.71	3.21
Income tax expense	-	-
Loss	(266.13)	(304.76)
Other comprehensive income	-	-
Total comprehensive income	(266.13)	(304.76)
Group's share of Profit (50%)	(133.07)	(152.38)
Group's share of total comprehensive income (50%)	(133.07)	(152.38)
Add : Additional provision for impairment		(220.16)
Total	(133.07)	(372.54)

## NBFC disclosure

The following additional information is disclosed in terms of Master Direction - Non-Banking Financial Company - Systemically Important Non-Deposit taking Company and Deposit taking Company (Reserve Bank) Directions, 2016 issued vide Master Direction DNBR. PD. 008/03.10.119/2016-17 dated September 01, 2016 as amended.

(a) Schedule to Balance sheet		
Particulars	Amount Outstanding	Amount Overdue



	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
<b>Liabilities Side</b>				
1) Loans and advances availed by the nonbanking financial Company inclusive of interest accrued thereon but not paid :				
a) Debentures :Secured	-	-	-	-
:Unsecured	-	-	-	-
(other than falling within the meaning of public deposits*)				
b) Deferred credits	-	-	-	-
c) Term loans	-	-	-	-
d) Inter-corporate loans and borrowing	24,061.30	-	-	-
e) Commercial paper	-	-	-	-
f) Public deposits	-	-	-	-
g) Other loans (specify nature)	-	-	-	-
2) Break-up of (1)(f) above Outstanding public deposits inclusive of interest accrued thereon but not paid) :				
a) In the form of Unsecured debentures	-	-	-	-
b) In the form of partly secured debentures i.e. debentures where there is a shortfall in the value of security	-	-	-	-
c) Other public deposits	-	-	-	-

Asset Side	Amount Outstanding	
	March 31, 2023	March 31, 2022
3) Break-up of Loans and Advances including bills receivables [other than those included in (4) below] :		
a) Secured	20,796.18	6,269.01
b) Unsecured	-	-
4) Break up of Leased Assets and stock on hire and other assets counting towards AFC activities		
i) Lease assets including lease rentals under sundry debtors:	-	-

a) Financial lease	-	-
b) Operating lease	-	-
ii) Stock on hire including hire charges under sundry debtors	-	-
a) Assets on hire	-	-
b) Repossessed Assets	-	-
iii) Other loans counting towards AFC activities	-	-
a) Loans where assets have been repossessed	-	-
b) Loans other than (a) above	-	-

5) Break-up of Investments	Amount Outstanding	
	March 31, 2023	March 31, 2022
Current investments		
1. Quoted		
i) Shares		
(a) Equity	-	-
(b) Preference	-	-
ii) Debentures and bonds	264.11	1,600.02
iii) Units of mutual funds	-	-
iv) Government securities	-	-
v) Others (please specify)	-	-
2. Unquoted		
i) Shares		
(a) Equity	21,782.36	616.15
(b) Preference	-	-
ii) Debentures and bonds	21,115.27	10,752.31
iii) Units of mutual funds	1,556.64	516.25
iv) Government securities	-	-
v) Others (please specify)	-	-

Non - Current investments			
1. Quoted			
i) Shares			
(a) Equity	-		-
(b) Preference	-		-
ii) Debentures and bonds	2,778.03		1,835.11
iii) Units of mutual funds	-		-
iv) Government securities	-		-
v) Others (please specify)	-		-
2. Unquoted			
i) Shares			
(a) Equity	-		-
(b) Preference	-		-
ii) Debentures and bonds	1,229.79		490.91
iii) Units of mutual funds	-		-
iv) Government securities	-		-
v) Others (please specify)	-		-

6) Borrower group-wise classification of assets financed as in (3) and (4) above:						
Particulars	Amount net of provisions					
	Secured		Unsecured		Total	
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
1. Related Parties						
a) Subsidiaries	-	-	-	-	-	-
b) Companies in the same group	-	-	-	-	-	-
c) Other than related parties	20,796.18	6,269.01	-	-	20,796.18	6,269.01

Total	20,796.18	6,269.01	-	-	20,796.18	6,269.01
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7) Investor group-wise classification of all investments (current and long term) in shares and securities (both quoted and unquoted):

	Market value / break up or fair value or NAV		Book value (net of provisions)	
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
1. Related Parties				
a) Subsidiaries	-	-	-	-
b) Companies in the same group	-	-	-	-
c) Other than related parties	48,726.30	16,039.55	48,726.30	16,039.55
Total	48,726.30	16,039.55	48,726.30	16,039.55

8) Other Information	March 31, 2023	March 31, 2022
i) Gross Non-Performing Assets	-	-
a) Related parties	-	-
b) Other than related parties	-	-
ii) Net Non-Performing Assets	-	-
a) Related parties	-	-
b) Other than related parties	-	-
iii) Assets acquired in satisfaction of debt	-	-

Notes:

1. As defined in paragraph 2(1) (xii) of the Non-Banking Financial Companies Acceptance of public Deposits (Reserve Bank) Directions, 1998.

(b) Disclosure on liquidity risk

(i) Funding Concentration based on significant counterparty (both deposits and borrowings)

Particulars	As at	As at
	March 21, 2023	March 21, 2022
Number of significant counterparties*	2	1
Amount of borrowings from significant counterparties	24,061.30	-

% of Total deposits	NA	NA
% of Total liabilities	49%	0%

Significant counterparty" is defined as a single counterparty or group of connected or affiliated counter parties accounting in aggregate for more than 1% of the NBFC ND-NSI'.

(ii) Top 20 large deposits

The Company being a Non-Systemically Important Non-Deposit taking Non-Banking Financial Company registered with Reserve Bank of India, does not accept public deposits

(iii) Top 10 borrowings

Particulars	As at	As at
	March 21, 2023	March 21, 2022
Amount of borrowings from top 10 lenders	24,061.30	-
% of Total Borrowings	100%	100%

(iv) Funding Concentration based on significant instrument/product\*

Particulars	As at March 31, 2023		As at March 31, 2022	
	Amount	% of Total Liabilities	Amount	% of Total Liabilities
Other Borrowings				
ASK Investment Managers Limited	12,179.27	25%	-	NA
ASK Wealth Advisors Private Limited	11,882.03	24%		

Significant instrument/product" is defined as a single instrument/product of group of similar instruments/products which in aggregate, amount to more than 1% of more than 1% of the NBFC ND- NSI's borrowings.

(v) Stock Ratios

Particulars	As at	As at
	March 21, 2023	March 21, 2022
Commercial papers as a % of total public funds	NA	NA
Commercial papers as a % of total liabilities	NA	NA
Commercial papers as a % of total assets	NA	NA
Non-convertible debentures as a % of total public funds	NA	NA
Non-convertible debentures as a % of total liabilities	NA	NA

Non-convertible debentures as a % of total assets	NA	NA
Other short-term liabilities, if any, as a % of total public funds	NA	NA
Other short-term liabilities, if any, as a % of total liabilities	NA	NA
Other short-term liabilities, if any, as a % of total assets	NA	NA

## (vi) Institutional set-up for liquidity risk management

The Board of Directors of the Company has constituted the Asset Liability Management Committee and the Risk Management Committee.

The Asset Liability Management Committee, inter alia

- To implement and administer guidelines on Asset-Liability Management approved by the Board and its revision, if any
- To monitor the asset liability gap and overcome the asset-liability mismatches, short term dynamic liquidity, interest risk exposure, etc. and strategize action to mitigate risk associated with the asset liability gap.
- To ensure that the credit and investment exposure to any party/Company/group of parties or companies does not exceed the internally set limits as well as statutory limits as prescribed by Reserve Bank of India from time to time.

## Additional Notes

- There are available line of credits from Holding and Ultimate Holding Company which are drawable on notice which further augment availability of funds.
- The Company is currently categorized as Non-deposit taking Non-systematically important NBFC. Once it becomes Systematically important, further compliances as per regulatory requirements will be adhered to.

The Risk Management Committee, inter alia

- To establish methodologies for identification, measurement and management of Risk
- To consider the Company's risk management strategies and giving directions where appropriate
- To develop a strong risk culture across the organization
- To adopt best risk management practices with resultant shareholder value creation and increased stakeholder confidence

## c) Disclosure on restructured advances

The company has not done any restructuring on advances and accordingly information relating to number and amount of advances restructured and the amount of diminution in the fair value of the restructured advances is not required.

## d) Disclosure on credit default swaps

The Company did not enter into any credit default swaps during the financial year ended March 31, 2023 (Previous year Nil)

## e) Disclosure on securitization

The Company did not enter into any securitisation transaction during the financial year ended March 31, 2023 (Previous year Nil)

## Code on Social Security, 2020

The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The said code is made effective prospectively from May 3, 2023. The Group is assessing the impact, if any, of the Code.

**[611800] Notes - Revenue**

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

	<b>01/04/2022 to 31/03/2023</b>
Disclosure of revenue [TextBlock]	Textual information (15) [See below]

## Textual information (15)

### Disclosure of revenue [Text Block]

#### Revenue

The Group derives revenue primarily from Asset management, advisory and other fees, Financial product distribution and wealth advisory fees, Fund based revenue from NBFC operations.

#### (i) Disaggregate revenue information

The table below presents disaggregated revenues from contracts with customers for the year ended March 31, 2023 and March 31, 2022 by type of revenue segregated into its operating segments. The Group believes that this disaggregation best depicts how the nature, amount, timing and uncertainty of revenue and cash flows are affected by market and other economic factors.

For the year ended March 31, 2023

Particulars	Asset management	Wealth advisory	NBFC and others	Elimination	Total
Asset management, advisory and other fees					
Fixed management, advisory and other fees	75,564.18		720.52	(245.62)	76,039.08
Equity performance fees	906.46			-	906.46
Real estate performance fees	481.57				481.57
Financial product distribution and wealth advisory fees		20,242.19		(8,719.38)	11,522.81
Total	76,952.21	20,242.19	720.52	(8,965.00)	88,949.92
Fund Based Revenue - NBFC			4,657.45		4,657.45
Grand total as per Segment	76,952.21	20,242.19	5,377.97	(8,965.00)	93,607.37

For the year ended March 31, 2022

Particulars	Asset management	Wealth advisory	NBFC and others	Elimination	Total
Asset management, advisory and other fees					
Fixed management, advisory and other fees	73,847.21	-	229.00	(103.48)	73,972.73
Equity performance fees	2,556.21	-	-	-	2,556.21
Financial product distribution and wealth advisory fees	-	17,614.89	-	(6,115.71)	11,499.18
Total	76,403.42	17,614.89	229.00	(6,219.19)	88,028.12



Fund Based Revenue - NBFC	-	-	2,926.56	-	2,926.56
Grand total as per Segment	76,403.42	17,614.89	3,155.56	(6,219.19)	90,954.68

## (ii) Deferred income

Where fees are recovered in advance or set up fees are amortized over fund life, unearned revenue is shown as deferred income under other liabilities.

The following table discloses the movement in unearned revenue balances for the year ended March 31, 2023 and year ended March 31, 2022.

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
Opening balance as of April 1, 2022	36.28	152.66
Add: Invoiced during the year but not recognised as revenue	100.46	-
Less: Revenue recognised during the year	120.14	116.38
Closing balance as at March 31, 2023	16.60	36.28

## (iii) Cost of acquiring and fulfilling a contract

The Group engages various distributors and pays client referral to these distributors for securing clients for the Group. Client referral expense paid to acquire customers in equity portfolio management service and open ended funds is amortised over the period for which it is paid. Client referral expense paid to acquire customers in close ended funds is amortised over the term of the fund. The unamortized portion of the client referral expenses is shown as unamortized client referral under other assets.

**[612400] Notes - Service concession arrangements**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

**[612000] Notes - Construction contracts**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

**[612600] Notes - Employee benefits****Disclosure of net defined benefit liability (assets) [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Net defined benefit liability (assets) [Axis]	Net defined benefit liability (assets) [Member]			Present value of defined benefit obligation [Member]
Defined benefit plans categories [Axis]	1			1
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member		Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	155.75	115.67		155.75
Interest expense (income), net defined benefit liability (assets)	63.55	45.18		65.83
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)	-2.1	-3.5		0
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	13.91	-66.33		13.91
Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets)	-93.16	-35.93		-93.16
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-81.35	-105.76		-79.25
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)	106.28	32.14		9.71
Total contributions to plan, net defined benefit liability (assets)	106.28	32.14		9.71
Increase (decrease) through other changes, net defined benefit liability (assets)	9.7	4.55		(A) -86.5
Total increase (decrease) in net defined benefit liability (assets)	204.07	239.02		204.62
Net defined benefit liability (assets) at end of period	1,197.65	993.58	754.56	1,230.99

(A) Benefits paid : -86.52 Adjustment to opening fair value of plan assets : 0 adjustment : 0.02

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

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Present value of defined benefit obligation [Member]		Plan assets [Member]	
Net defined benefit liability (assets) [Axis]				
Defined benefit plans categories [Axis]	1		1	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity		Gratuity	Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	115.67			
Interest expense (income), net defined benefit liability (assets)	47.98		2.28	2.8
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)	0		2.1	3.5
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	-66.33			
Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets)	-35.93			
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-102.26		2.1	3.5
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)	16.48		-96.57	-15.66
Total contributions to plan, net defined benefit liability (assets)	16.48		-96.57	-15.66
Increase (decrease) through other changes, net defined benefit liability (assets)	(A) -16.48		(B) -96.2	(C) -21.03
Total increase (decrease) in net defined benefit liability (assets)	232.95		0.55	-6.07
Net defined benefit liability (assets) at end of period	1,026.37	793.42	33.34	32.79

(A) Benefits paid : -17.37 Adjustment to opening fair value of plan assets : 0.88 Adjusted amount : 0.01

(B) Benefits paid : -96.23 Adjustment to opening fair value of plan assets : 0 adjustment : 0.03

(C) Benefits paid : -17.37 Adjustment to opening fair value of plan assets : -3.66

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

..(3)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]
Net defined benefit liability (assets) [Axis]	Plan assets [Member]
Defined benefit plans categories [Axis]	1
	31/03/2021
Disclosure of net defined benefit liability (assets) [Abstract]	
Disclosure of net defined benefit liability (assets) [Line items]	
Net defined benefit liability (assets) at end of period	38.86

**Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	1,230.99	1,026.37
Plan assets, at fair value	33.34	32.79
Net surplus (deficit) in plan	-1,197.65	-993.58
Actuarial assumption of discount rates	7.16%	6.93%

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of employee benefits [TextBlock]	Textual information (16) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

## Textual information (16)

### Disclosure of employee benefits [Text Block]

#### Employee benefits

A. The Group contribution to the following post-employment defined benefit plans in India

(a) Defined contribution plan - Provident funds

In accordance with Employees' Provident Fund and Miscellaneous Provisions Act, 1952, employees of the Group are entitled to receive benefits under the provident fund, a defined contribution plan, in which, both the employee and the Group contribute monthly at a determined rate. These contributions are made to a recognized provident fund administered by Regional Provident Fund Commissioner. The employees contribute 12% of their basic salary and the Group contributes an equal amount.

The Group recognised Rs. 570.27 lacs (previous year Rs. 466.46 lacs) for provident fund and other contributions in the statement of profit and loss.

(b) Defined benefit plan:

In accordance with the Payment of Gratuity Act, 1972, the Group provides for gratuity, a defined benefit plan covering all employees. The plan provides a lump sum payment to vested employees at retirement or termination of employment in accordance with the rules laid down in the Payment of Gratuity Act, 1972. The gratuity benefit is partially provided through funded plan and annual expense is charged to the statement of profit and loss on the basis of actuarial valuation.

The most recent actuarial valuation of plan assets and the present value of the defined benefit obligation for gratuity were carried out as at March 31, 2022. The present value of the defined benefit obligations and the related current service cost and past service cost, were measured using the Projected Unit Credit Method.

Based on the actuarial valuation obtained in this respect, the following table sets out the status of the gratuity plan and the amounts recognised in the Company's financial statements as at balance sheet date:

Particulars	Note	(Audited)	(Audited)
		March 31, 2023	March 31, 2022
Present value of funded obligations (A)		1,230.99	1,026.37
Fair Value of plan assets (B)		33.34	32.79
Present value of funded obligations (A - B)		1,197.65	993.58
Unrecognised past service cost- non vested benefits		-	-
Net Liability recognised in the balance Sheet		1,197.65	993.58
Net deficit / (assets) are analysed as:			
Liabilities		1,197.65	993.58
Assets		-	-
Of the above funded obligation:			
Current	17	137.50	149.91
Non-current	17	1,060.15	843.67

(c) Movement in net defined benefit (asset) liability

The following table shows a reconciliation from the opening balances to the closing balances for net defined benefit (asset) liability and its components:

	Defined benefit obligation		Fair value of plan assets		Net defined benefit (asset) liability	
	As at March 31, 2023	As at March 31, 2022	As at March 31, 2023	As at March 31, 2022	As at March 31, 2023	As at March 31, 2022
Opening balance	1,026.39	793.43	32.82	38.86	993.57	754.56
Adjustment to opening fair value of plan assets	-	0.88	-	(3.66)	-	4.54
Current service cost	155.75	115.67	-	-	155.75	115.67
Past service cost (non-vested benefits)	-	-	-	-	-	-
Past service cost (vested benefits)	-	-	-	-	-	-
Interest cost (income)	65.83	47.98	2.28	2.80	63.55	45.18
	1,247.97	957.96	35.10	38.00	1,212.87	919.95
Included in OCI						
Remeasurement loss (gain):						
Actuarial loss (gain) arising from:						
Experience	93.16	35.93	-	-	93.16	35.93
Financial and demographic assumptions	(13.91)	66.33	-	-	(13.91)	66.33
Expected return from plan assets	-	-	(2.10)	(3.50)	2.10	3.50
	79.25	102.26	(2.10)	(3.50)	81.35	105.76
Others	-	-	-	-	-	-
Contributions paid by the employer	(9.71)	(16.48)	96.57	15.66	(106.28)	(32.14)
Benefits paid	(86.52)	(17.37)	(96.23)	(17.37)	9.71	-
Unrecognised past service cost- non vested benefits	-	-	-	-	-	-
Closing balance	1,230.99	1,026.37	33.34	32.79	1,197.65	993.57
Represented by						
Net defined benefit asset					-	-
Net defined benefit liability					1,197.65	993.57

## (d) Components of defined benefit plan cost:

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
Recognised in statement of profit or loss		
Current service cost	155.75	115.67
Interest cost / (income) (net)	63.55	45.18
Expected return on plan assets		
Past service cost (non-vested benefits)	-	-
Past service cost (vested benefits)	-	-
Unrecognised Past Service Cost- non vested benefits	-	4.54
Total	219.30	165.39
Recognised in other comprehensive income		
Remeasurement of net defined benefit liability	79.25	102.26
Return on plan assets excluding net interest	2.10	3.50
Cumulative post employment loss recognised in the Statement of changes in equity	81.35	105.76

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
(e) Major category of plan assets as a percentage of total plan		
Funded with LIC	100%	100%
(New Group Gratuity Cash Accumulation Plan)		

## (f) Defined benefit obligations

## i. Actuarial assumptions

The following were the principal actuarial assumptions at the reporting date:

	As at March 31, 2023	As at March 31, 2022
Discount rate	7.16%	6.93%
Salary escalation rate	10.00%	10.00%
Attrition rates	PS: 0 to 40 : 14%	PS: 0 to 40 : 14%
Mortality	IALM(2012-14)Ult.	IALM(2012-14)Ult.

## Notes:

## 1. Discount rate

The discount rate are based on the benchmark yields available on Government Bonds at the valuation date with terms matching that of the liabilities.

## 2. Salary escalation rate

The estimates of future salary increases takes into account the inflation, seniority, promotion and other relevant factors.

## 3. Assumptions regarding future mortality experience are set in accordance with the statistics published by the Life Insurance Corporation of India.

## ii. Sensitivity analysis

Reasonably possible changes at the reporting date to one of the relevant actuarial assumptions, holding other assumptions constant, would have affected the defined benefit obligation by the amounts shown below.

	As at March 31, 2023		As at March 31, 2022	
	Increase	Decrease	Increase	Decrease
Discount rate (+/- 1%)	1,142.92	1,286.76	979.26	1,078.09
Salary escalation rate (+/- 1%)	1,255.19	1,168.60	1,054.88	998.57

The above sensitivity analysis have been calculated to show the movement in defined benefit obligation in isolation and assuming there are no other changes in market conditions at the reporting date. In practice, generally it does not occur. When we change one variable, it affects to others. In calculating the sensitivity, project unit credit method at the end of the reporting period has been applied.

## iii. Asset liability comparisons

	March 31, 2019	March 31, 2020	March 31, 2021	March 31, 2022	March 31, 2023
PVO at end of the period	715.62	695.59	793.42	1,026.37	1,230.99
Plan assets	32.49	34.95	42.77	32.79	33.34
Surplus/(Deficit)	(683.14)	(660.64)	(750.65)	(993.58)	(1,197.65)
Experience adjustments on plan assets	10.94	(25.42)	6.56	3.50	2.10

## (g) Compensated absences :

The Group provides for accumulated compensated absences as at the balance sheet date using projected unit credit method based on actuarial valuation. The leave encashment on separation is paid on basic salary.

**[612800] Notes - Borrowing costs**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No



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

..(1)

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

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of finance lease and operating lease by lessee [Line items]				
Minimum finance lease payments payable	905.96	824.92	1,956.66	2,286.98

**Disclosure of finance lease and operating lease by lessee [Table]**

..(2)

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

Maturity [Axis]	Later than five years [Member]	
	31/03/2023	31/03/2022
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease and operating lease by lessee [Line items]		
Minimum finance lease payments payable	0	20.66

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of leases [TextBlock]	Textual information (17) [See below]	
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

## Textual information (17)

### Disclosure of leases [Text Block]

#### Leases

Property, plant and equipment comprise owned and leased assets that do not meet the definition of investment property.

	As at March 31, 2023	As at March 31, 2022
Property, plant and equipment owned	822.38	742.80
Right of use - assets , except for investment property	1,785.42	2,087.35
Right of use - car	27.87	40.65
Total	2,635.67	2,870.80

Information about leases for which the Group is a lessee is presented below :-

#### Right of use – assets

Particulars	Property	Car	Total
Closing gross block as at March 31, 2023	4,071.34	53.56	4,124.90
Depreciation charge during the year	2,285.92	25.69	2,311.61
Balance as at March 31, 2023	1,785.42	27.87	1,813.29
Additions to the Right of use - assets and car during the year 2022 were		714.54	-

#### Lease Liabilities

	As at March 31, 2023	As at March 31, 2022
Maturity analysis - contractual undiscounted cash flows		
Less than one year	905.96	824.92
One to five years	1956.66	2,286.98
More than five years	-	20.66
Total undiscounted lease liabilities	2,862.62	3,132.56

Lease liabilities included in the statement of financial position as 31 March 2023	2,357.35	2,547.91
Current	521.37	297.03
Non-current	1,835.98	2,250.88

## Amount recognised in the statement of profit and loss

	As at March 31, 2023	As at March 31, 2022
Interest on lease liabilities	273.12	266.57
Expenses relating to short term leases	115.70	58.89

## Amount recognised in the statement of cash flows

	As at March 31, 2023	As at March 31, 2022
Total cash outflow for leases	(880.01)	(822.70)

**[612300] Notes - Transactions involving legal form of lease**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

**[612900] Notes - Insurance contracts**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

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

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	(A) 93,607.37	(B) 90,954.68
Total revenue from operations other than finance company	93,607.37	90,954.68
Total revenue from operations	93,607.37	90,954.68
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	183.77	450.48
Total interest income on current investments	183.77	450.48
Total interest income	183.77	450.48
Dividend income [Abstract]		
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	(C) 1,896.97	(D) 1,264.78
Total net gain/loss on sale of investments	1,896.97	1,264.78
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(E) 1,690.29	(F) 1,910.81
Total other non-operating income	1,690.29	1,910.81
Total other income	3,771.03	3,626.07
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest lease financing	273.12	266.57
Total interest expense	273.12	266.57
Total finance costs	273.12	266.57
Employee benefit expense [Abstract]		
Salaries and wages	16,412.48	22,949.8
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Employee share based payment [Abstract]		
Employee share based payment- Equity settled	73.49	209.2
Total employee share based payment	73.49	209.2
Gratuity	194.41	188
Staff welfare expense	264.83	164.39
Other employee related expenses	(G) 570.27	(H) 466.46
Total employee benefit expense	17,515.48	23,977.85
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	1,591.51	1,480.84
Total depreciation, depletion and amortisation expense	1,591.51	1,480.84
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	115.7	58.89
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	195.05	106.39
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	185.05	187.6

Total rates and taxes excluding taxes on income	185.05	187.6
Subscriptions membership fees	932.66	690.83
Electricity expenses	66.2	50.57
Telephone postage	245.05	165.39
Printing stationery	99.4	69.36
Travelling conveyance	668.87	275.86
Legal professional charges	559.47	546.32
Training recruitment expenses	86.73	163.75
Directors sitting fees	84.1	147.51
Donations subscriptions	0.9	0
Advertising promotional expenses	629.61	530.73
Cost repairs maintenance other assets	1,777	1,123.18
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	96.67	68.38
Total payments to auditor	96.67	68.38
CSR expenditure	592.66	496.27
Miscellaneous expenses	(I) 27,693.19	(J) 23,156.85
Total other expenses	34,028.31	27,837.88
Current tax [Abstract]		
Current tax pertaining to previous years	-3.2	0
Current tax pertaining to current year	7,562.17	10,003.23
Total current tax	(K) 7,558.97	(L) 10,003.23

### Footnotes

(A) Asset management, advisory and other fees : 77427.12 Financial product distribution and wealth advisory fees : 11522.81 Fund based revenue - NBFC : 4657.44

(B) Asset management, advisory and other fees : 76528.95 Financial product distribution and wealth advisory fees : 11499.17 Fund based revenue - NBFC : 2926.56

(C) Net gain on foreign currency transactions and translation : 80.17 Gain on sale of investments : 1816.8

(D) Net gain on foreign currency transactions and translation : 0.22 Gain on sale of investments : 1264.56

(E) Interest income - others : 1528.37 Marked to market gain on investments carried at FVTPL : 0 Miscellaneous income : 161.92

(F) Interest income - others : 787.07 Marked to market gain on investments carried at FVTPL : 1067.49 Miscellaneous income : 56.25

(G) - Defined contribution plan - Provident fund (refer note 33) : 570.27

(H) - Defined contribution plan - Provident fund (refer note 33) : 466.46

(I) Provision for standard assets : 36.44 Impairment for financial assets : 254.9 Office expenses : 213.71 Bad debts written off : 2.36 Marked to market gain on investments carried at FVTPL : 774.3 Miscellaneous expenses : 392.62 Client referral : 26018.86

(J) Provision for standard assets : 13.05 Impairment for financial assets : 1414.79 Office expenses : 111.6 Bad debts written off : 139.72 Marked to market gain on investments carried at FVTPL : 0 Miscellaneous expenses : 452.32 Client referral : 21025.37

(K) Current tax : 7562.17 Short tax provision for earlier years : -3.2

(L) Current tax : 10003.23 Short tax provision for earlier years : 0

### [613200] Notes - Cash flow statement

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of cash flow statement [TextBlock]	Textual information (18) [See below]		
Cash and cash equivalents cash flow statement	12,222.55	1,858.65	2,991.26
Cash and cash equivalents	12,222.55	1,858.65	
Income taxes paid (refund), classified as operating activities	5,930.85	11,160.51	
Total income taxes paid (refund)	5,930.85	11,160.51	

## Textual information (18)

## Disclosure of cash flow statement [Text Block]

Reconciliation of cash and cash equivalents with the balance sheet

Cash and cash equivalents as per the balance sheet [Note 13(a)]		
Cash on hand	0.71	0.84
Bank balances - in current accounts	12,221.84	1,857.81
Cash and cash equivalents as at the end of the year	12,222.55	1,858.65

Cash flow statement has been prepared under indirect method as set out in Ind AS 7 prescribed under the Companies (Indian Accounting Standards) Rules 2015 under the Companies Act, 2013

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account explanatory [TextBlock]	Textual information (19) [See below]	
Other Comprehensive income, attributable to owners of parent	-144.32	-75.73
Share of profit (loss) of associates accounted for using equity method	-133.07	-372.54
Total share of profit (loss) of associates and joint ventures accounted for using equity method	(A) -133.07	(B) -372.54
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total revenue from sale of products	0	0
Domestic revenue services	93,607.37	90,954.68
Total revenue from sale of services	(C) 93,607.37	(D) 90,954.68
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

## Footnotes

(A) Add: Share of profit in joint venture : -133.07

(B) Add: Share of profit in joint venture : -372.54

(C) Asset management, advisory and other fees : 77427.12 Financial product distribution and wealth advisory fees : 11522.81 Fund based revenue - NBFC : 4657.44

(D) Asset management, advisory and other fees : 76528.95 Financial product distribution and wealth advisory fees : 11499.17 Fund based revenue - NBFC : 2926.56

## Textual information (19)

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

## Payment to auditors

	For the year ended March 31, 2023	For the year ended March 31, 2022
Auditor's remuneration		
- Audit fees	91.00	68.38
In other capacity		
- Certification services (refer note below)	-	-
Out of pocket expenses	5.67	-
Total	96.67	68.38

## Details of corporate social responsibility expenditure

	For the year ended March 31, 2023	For the year ended March 31, 2022
As per the provisions of Section 135 of the Companies Act, 2013		
Amount to be spent by the Company during the year	579.80	447.90
Amount approved by the Board to be spent during the year	579.80	447.90
Amount Spent (Paid in Cash)		
(i) Construction/acquisition of any asset	-	-
(ii) On purposes other than (i) above	579.80	311.97
Amount Spent (Yet to be paid in Cash)		
(i) Construction/acquisition of any asset	-	-
(ii) On purposes other than (i) above	-	135.93
Details related to spent / unspent obligations:		
Contribution to Public Trust	-	-
Contribution to Charitable Trust	-	-

Unspent amount in relation to:	-	-
Ongoing project	-	135.93
Other than ongoing project	-	-
Details of ongoing project and other than ongoing project		
Opening Balance		
With Company	-	-
In Separate CSR Unspent Account	256.22	181.43
Add: Amount Required to be spent during the year	579.80	447.90
Less: Amount Spent during the year		
From Company's Bank Account	438.68	191.69
From Separate CSR Unspent Account	256.22	181.43
Closing Balance		
With Company*	141.12	256.21
In Separate CSR Unspent Account	-	-

\* The unspent amount will be transferred to unspent CSR account within 30 days from the end of the financial year, in accordance with the Companies Act, 2013 read with the CSR Amendment Rules.

Details of related party transactions in relation to CSR expenditure as per relevant Accounting Standard :

	For the year ended March 31, 2023	For the year ended March 31, 2022
Amount Paid to ASK Foundation	694.90	373.12
(Refer note 31 related party disclosure)		
Paid to external parties	-	-

Ratio Analysis and its elements	As at March 31, 2023	As at March 31, 2022	% Variance	Reason for variance	Numerator	Denominator
Ratio						
Current ratio - (times)	3.42	6.27	-45.46%	Decrease due to flat growth of profits in FY23	Current Assets	Current Liabilities
Return on Equity Ratio -	27.76%	31.29%	-11.27%	Decrease of sales along with negative market appreciation on Asset under	Net Profits	Average Shareholder's Equity



(%)				Management led to decreased returns	after taxes		
Trade Receivable Turnover Ratio	4.41	3.91	12.61%	Increase of profit from last year led to increased returns	Revenue from operations	Average Trade Receivable	
Trade Payable Turnover Ratio	4.72	7.03	-32.95%	Decrease due to higher client referral paid to distributor in last FY22	Other expenses	Average Trade Payables	
Net Capital Turnover Ratio	0.91	1.03	-11.59%	Decrease of sales along with negative market appreciation on Asset under Management led to decreased returns	Total Income	Working capital = Current assets – Current liabilities	
Net Profit Ratio	0.34	0.33	4.59%	Increase of sales along with positive market appreciation on Asset under Management led to increased returns	Net Profit	Total Income	
Return on Capital Employed - (%)	31.36%	37.77%	-16.99%	Decrease due to flat growth of profits in FY23	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liabilities	

### [611200] Notes - Fair value measurement

#### Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of assets [Axis]	Classes of assets [Member]		Classes of assets [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]**

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets [Member]		Other assets 1 [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]**

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 2 [Member]		Other assets 3 [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]**

..(4)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 4 [Member]		Other assets 5 [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

## Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]

..(5)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Other assets 6 [Member]		Other assets 7 [Member]	
Classes of assets [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Valuation techniques used in fair value measurement [Axis]	Ranges [Member]		Ranges [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

## Disclosure of fair value measurement of assets [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
	Classes of assets [Member]			Classes of assets [Member]
Classes of assets [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	89,514.6	52,801.99	40,934.61	89,514.6
Nature of other assets	Refer to child member	Refer to child member		Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	36,712.61	11,867.38		36,712.61
Total increase (decrease) in fair value measurement, assets	36,712.61	11,867.38		36,712.61
Assets at end of period	89,514.6	52,801.99	40,934.61	89,514.6
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Nature of other assets	Refer to child member	Refer to child member		Refer to child member

## Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Classes of assets [Member]		Other assets [Member]	
	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
Classes of assets [Axis]				
Levels of fair value hierarchy [Axis]				
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	52,801.99	40,934.61	89,514.6	52,801.99
Nature of other assets	Refer to child member		Refer to child member	Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	11,867.38		36,712.61	11,867.38
Total increase (decrease) in fair value measurement, assets	11,867.38		36,712.61	11,867.38
Assets at end of period	52,801.99	40,934.61	89,514.6	52,801.99
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Nature of other assets	Refer to child member		Refer to child member	Refer to child member

## Disclosure of fair value measurement of assets [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets [Member]	Other assets 1 [Member]		
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	40,934.61	12,781.64	37,638.72	15,642.11
Nature of other assets		Refer to child member	Refer to child member	
Description of valuation techniques used in fair value measurement, assets		Refer to child member	Refer to child member	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets		-24,857.08	21,996.61	
Total increase (decrease) in fair value measurement, assets		-24,857.08	21,996.61	
Assets at end of period	40,934.61	12,781.64	37,638.72	15,642.11
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Nature of other assets		Refer to child member	Refer to child member	

## Disclosure of fair value measurement of assets [Table]

..(4)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Other assets 1 [Member]			Other assets 2 [Member]
Classes of assets [Axis]	Level 1 of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
Levels of fair value hierarchy [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	12,781.64	37,638.72	15,642.11	0
Nature of other assets	Investment in mutual funds	Investment in mutual funds		Refer to child member
Description of valuation techniques used in fair value measurement, assets	Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.	Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	-24,857.08	21,996.61		0
Total increase (decrease) in fair value measurement, assets	-24,857.08	21,996.61		0
Assets at end of period	12,781.64	37,638.72	15,642.11	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA	NA		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	NA		Refer to child member
Nature of other assets	Investment in mutual funds	Investment in mutual funds		Refer to child member

## Disclosure of fair value measurement of assets [Table]

..(5)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 2 [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		Level 3 of fair value hierarchy [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	340.02	0	0
Nature of other assets	Refer to child member		Investment in preference shares	Investment in preference shares
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).	Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	-340.02		0	-340.02
Total increase (decrease) in fair value measurement, assets	-340.02		0	-340.02
Assets at end of period	0	340.02	0	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		NA	NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		NA	NA
Nature of other assets	Refer to child member		Investment in preference shares	Investment in preference shares

## Disclosure of fair value measurement of assets [Table]

..(6)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 2 [Member]	Other assets 3 [Member]		
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	340.02	21,379.38	4,215.89	14,947.36
Nature of other assets		Refer to child member	Refer to child member	
Description of valuation techniques used in fair value measurement, assets		Refer to child member	Refer to child member	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets		17,163.49	-10,731.47	
Total increase (decrease) in fair value measurement, assets		17,163.49	-10,731.47	
Assets at end of period	340.02	21,379.38	4,215.89	14,947.36
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Nature of other assets		Refer to child member	Refer to child member	



## Disclosure of fair value measurement of assets [Table]

..(7)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 3 [Member]			Other assets 4 [Member]
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	21,379.38	4,215.89	14,947.36	5,546.99
Nature of other assets	Investment in debentures	Investment in debentures		Refer to child member
Description of valuation techniques used in fair value measurement, assets	Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).	Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	17,163.49	-10,731.47		2,018.12
Total increase (decrease) in fair value measurement, assets	17,163.49	-10,731.47		2,018.12
Assets at end of period	21,379.38	4,215.89	14,947.36	5,546.99
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA	NA		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	NA		Refer to child member
Nature of other assets	Investment in debentures	Investment in debentures		Refer to child member

## Disclosure of fair value measurement of assets [Table]

..(8)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 4 [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		Level 3 of fair value hierarchy [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	3,528.87	4,321.8	5,546.99	3,528.87
Nature of other assets	Refer to child member		Investment in debentures	Investment in debentures
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).	Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	-792.93		2,018.12	-792.93
Total increase (decrease) in fair value measurement, assets	-792.93		2,018.12	-792.93
Assets at end of period	3,528.87	4,321.8	5,546.99	3,528.87
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		NA	NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		NA	NA
Nature of other assets	Refer to child member		Investment in debentures	Investment in debentures

## Disclosure of fair value measurement of assets [Table]

..(9)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 4 [Member]	Other assets 5 [Member]		
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	4,321.8	13,279.74	6,573.56	5,683.32
Nature of other assets		Refer to child member	Refer to child member	
Description of valuation techniques used in fair value measurement, assets		Refer to child member	Refer to child member	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets		6,706.18	890.24	
Total increase (decrease) in fair value measurement, assets		6,706.18	890.24	
Assets at end of period	4,321.8	13,279.74	6,573.56	5,683.32
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Nature of other assets		Refer to child member	Refer to child member	

## Disclosure of fair value measurement of assets [Table]

..(10)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 5 [Member]			Other assets 6 [Member]
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	13,279.74	6,573.56	5,683.32	36,526.85
Nature of other assets	Investment in funds	Investment in funds		Refer to child member
Description of valuation techniques used in fair value measurement, assets	Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).	Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	6,706.18	890.24		35,910.7
Total increase (decrease) in fair value measurement, assets	6,706.18	890.24		35,910.7
Assets at end of period	13,279.74	6,573.56	5,683.32	36,526.85
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA	NA		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	NA		Refer to child member
Nature of other assets	Investment in funds	Investment in funds		Refer to child member

## Disclosure of fair value measurement of assets [Table]

..(11)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 6 [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		Level 2 of fair value hierarchy [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	616.15	0	36,526.85	616.15
Nature of other assets	Refer to child member		Investment in equity shares	Investment in equity shares
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).	Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	616.15		35,910.7	616.15
Total increase (decrease) in fair value measurement, assets	616.15		35,910.7	616.15
Assets at end of period	616.15	0	36,526.85	616.15
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		NA	NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		NA	NA
Nature of other assets	Refer to child member		Investment in equity shares	Investment in equity shares

## Disclosure of fair value measurement of assets [Table]

..(12)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 6 [Member]	Other assets 7 [Member]		
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	0	228.8	0
Nature of other assets		Refer to child member	Refer to child member	
Description of valuation techniques used in fair value measurement, assets		Refer to child member	Refer to child member	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets		-228.8	228.8	
Total increase (decrease) in fair value measurement, assets		-228.8	228.8	
Assets at end of period	0	0	228.8	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Nature of other assets		Refer to child member	Refer to child member	

## Disclosure of fair value measurement of assets [Table]

..(13)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 7 [Member]			
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]			
		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets		0	228.8	0
Nature of other assets		Investment in funds	Investment in funds	
Description of valuation techniques used in fair value measurement, assets		Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).	Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets		-228.8	228.8	
Total increase (decrease) in fair value measurement, assets		-228.8	228.8	
Assets at end of period		0	228.8	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		NA	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		NA	NA	
Nature of other assets		Investment in funds	Investment in funds	

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of fair value measurement [TextBlock]	Textual information (20) [See below]	
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		

## Textual information (20)

## Disclosure of fair value measurement [Text Block]

Financial instruments – Fair values and risk management

## A. Accounting classification and fair values

The carrying value and fair value of financial instruments by categories as of March 31, 2023 and March 31, 2022 are as follows:

March 31, 2023	Carrying amount			Fair value			
	FVTPL	Amortised cost	Total	Level 1	Level 2	Level 3	Total
Financial assets : Current							
Cash and cash equivalents	-	12,222.55	12,222.55	-	-	-	-
Other bank balances	-	17,013.09	17,013.09	-	-	-	-
- Investment in mutual funds	12,781.64	-	12,781.64	12,781.64	-	-	12,781.64
- Investment in debentures	21,379.38	-	21,379.38	-	-	21,379.38	21,379.38
- Investment in equity shares	36,526.85	-	36,526.85	-	36,526.85	-	36,526.85
- Investment in funds	-	-	-	-	-	-	-
Trade receivables - Current	-	21,013.79	21,013.79	-	-	-	-
Other current financial asset	-	636.82	636.82	-	-	-	-
Loans	-	20,796.18	20,796.18	-	-	-	-
Financial assets : Non - Current							
- Investment in debentures	5,546.99	-	5,546.99	-	-	5,546.99	5,546.99
- Investment in funds	13,279.74	-	13,279.74	-	-	13,279.74	13,279.74
Loans	-	454.10	454.10	-	-	-	-
Other financial assets	-	0.66	0.66	-	-	-	-
	89,514.60	72,137.19	161,651.79	12,781.64	36,526.85	40,206.11	89,514.60
Financial liabilities							
Trade payables	-	9,596.07	9,596.07	-	-	-	-
Other non-current financial liabilities	-	1,835.98	1,835.98	-	-	-	-
Other current financial liabilities	-	663.34	663.34	-	-	-	-
	-	12,095.39	12,095.39	-	-	-	-



March 31, 2022	Carrying amount			Fair value			
	FVTPL	Amortised cost	Total	Level 1	Level 2	Level 3	Total
Financial assets : Current							
Cash and cash equivalents	-	1,858.65	1,858.65	-	-	-	-
Other bank balances	-	16,303.69	16,303.69	-	-	-	-
- Investment in mutual funds	37,638.72	-	37,638.72	37,638.72	-	-	37,638.72
- Investment in debentures	12,352.33	-	12,352.33	-	-	12,352.33	12,352.33
- Investment in equity shares	616.15	-	616.15	-	616.15	-	616.15
- Investment in funds	228.80	-	228.80	-	-	228.80	228.80
Trade receivables - Current	-	23,196.74	23,196.74	-	-	-	-
Other current financial assets	-	312.46	312.46	-	-	-	-
Loans	-	6,269.01	6,269.01	-	-	-	-
Financial assets : Non - Current							
- Investment in debentures	3,528.87	-	3,528.87	-	-	3,528.87	3,528.87
- Investment in funds	7,789.96	-	7,789.96	-	-	7,789.96	7,789.96
Loans	-	372.03	372.03	-	-	-	-
Other financial assets	-	0.58	0.58	-	-	-	-
	62,154.83	48,313.16	110,467.99	37,638.72	616.15	23,899.96	62,154.83
Financial liabilities							
Trade payables	-	4,835.62	4,835.62	-	-	-	-
Other non-current financial liabilities	-	2,250.88	2,250.88	-	-	-	-
Other current financial liabilities	-	459.90	459.90	-	-	-	-
	-	7,546.40	7,546.40	-	-	-	-

#### B. Significant unobservable inputs used in measuring fair value

The following tables show the valuation techniques used in measuring Level 2 and Level 3 fair values, as well as the significant unobservable inputs used.

#### Financial instruments measured at fair value

Type	Valuation technique	Significant unobservable inputs	Inter-relationship between significant unobservable inputs and fair value measurement
	The valuation model considers the present		The estimated fair value would

Investment in debentures	value of expected payments using an assured IRR.	Investment specific risk adjusted discount rate.	increase/(decrease) if there is a change in discount rate and/ or net estimated project cash flows.
Investment in equity shares	Based on agreed price	Equity instruments in non-listed entities are initially recorded at transaction price and re-measured at each reporting date as per agreed terms.	The estimated fair value would increase/(decrease) if there is a change in the net asset value of the equity shares.
Investment in Venture capital funds, Mutual funds & Alternative investment funds	Net asset value	Units held in Alternative Investment funds, Mutual funds & Venture capital funds are measured based on fund net asset value (NAV), taking into account redemption and/or other restrictions.	The estimated fair value would increase/(decrease) if there is a change in the net asset value of the fund.

## Transfers between Levels 1 and 2

There were no transfers between level 1 and level 2.

## C. Financial instruments not measured at fair value

The financial assets not measured at FVTPL include cash and cash equivalents, other bank balances, loans, trade receivables and other financial assets. Carrying amounts of these financial assets approximate fair value. Additionally, financial liabilities such as trade payables and other financial liabilities are not measured at FVTPL, whose carrying amounts approximate fair value.

## [613300] Notes - Operating segments

## Disclosure of reportable segments [Table]

..(1)

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

Entity's reportable segments [Axis]	Reportable segments 1 [Member]		Reportable segments 2 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of reportable segments [Abstract]				
Disclosure of reportable segments [Line items]				
Nature of reportable segment	Asset management	Asset management	Wealth advisory and distribution	Wealth advisory and distribution
Revenue primary reportable segment	76,706.59	76,299.94	11,522.81	11,499.17
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	76,706.59	76,299.94	11,522.81	11,499.17
Profit (loss) reportable segment	0	0	0	0
Assets reportable segment	1,05,504.01	60,570.47	17,947.58	4,591.53
Liabilities reportable segment	13,286.87	10,137.97	6,410.71	8,533.68

## Disclosure of reportable segments [Table]

..(2)

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

Entity's reportable segments [Axis]	Reportable segments 3 [Member]		Material reconciling items [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of reportable segments [Abstract]				
Disclosure of reportable segments [Line items]				
Nature of reportable segment	NBFC and others	NBFC and others	Refer to child member	Refer to child member
Revenue primary reportable segment	5,377.97	3,155.57	0	0
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	5,377.97	3,155.57	0	0
Profit (loss) reportable segment	0	0	0	0
Assets reportable segment	52,598.53	23,504.84	13,073.18	39,454.24
Liabilities reportable segment	24,142.81	1,094.08	6,771.07	2,560.22

## Disclosure of reportable segments [Table]

..(3)

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

Entity's reportable segments [Axis]	Elimination of intersegment amounts [Member]		Unallocated amounts [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of reportable segments [Abstract]				
Disclosure of reportable segments [Line items]				
Nature of reportable segment	Elimination	Elimination	Unallocated	Unallocated
Revenue primary reportable segment	0	0	0	0
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	0	0	0	0
Profit (loss) reportable segment	0	0	0	0
Assets reportable segment	14,796.79	-1,008.2	-1,723.61	40,462.44
Liabilities reportable segment	6,771.07	-67.99	0	2,628.21

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of entity's operating segments [TextBlock]	Textual information (21) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	Yes	Yes
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

## Textual information (21)

### Disclosure of entity's operating segments [Text Block]

#### Segment disclosure

An operating segment is a component of the Group that engages in business activities from which it may earn revenue and incur expenses, including revenues and expenses that relate to transactions with any of the Group's other components, and for which discrete financial information is available.

All operating segments' operating results are regularly reviewed by the Board of Directors, which have been identified as the Chief Operating Decision Maker ('CODM') of the Group to make decisions about resources to be allocated to the segments and assess their performance.

The Group has three reportable segments, as described below, which are the Group's strategic business units. For each business units the Board of Directors regularly reviews the performance reports.

#### Reportable segments

- i. Asset management : Investment management and advisory services with multiple strategies for equities and property.
- ii. Wealth advisory and distribution : Wealth advisory, planning and distribution services.
- iii. NBFC and others.

Other operations of the Group are trusteeship services, support services and other business activities that do not meet any quantitative thresholds.

#### Information about reportable segments

The Board of Directors reviews profit before tax as the measure of a segment performance. The segment results are thus profit before tax attributable to the respective segments.

For the year ended March 31, 2023

Particulars	Asset management	Wealth advisory and distribution	NBFC and others	Unallocated	Elimination	Total
Revenue						
External revenue	76,706.59	11,522.81	5,377.97	-	-	93,607.37
Inter-segment revenue	-	8,719.38	-	-	(8,719.38)	-
Total segment revenue	76,706.59	20,242.19	5,377.97	-	(8,719.38)	93,607.37
Segment results	31,261.79	6,192.93	4,544.45	-	230.61	42,229.78
Other income	-	-	-	1,740.20	-	1,740.20
Share in profit of joint venture (accounted as per equity method)	-	-	-	(133.07)	-	(133.07)
Profit before tax	-	-	-	-	-	43,836.91
Tax expense	-	-	-	-	-	10,385.17

Depreciation and amortization	-	-	-	-	-	1,591.51
Segment assets	105,504.01	17,947.58	52,598.53	14,796.79	(1,723.61)	189,123.30
Investment accounted as per equity method	-	-	-	354.50	-	354.50
Capital expenditure	234.33	305.97	39.50	-	-	579.80
Segment liabilities	13,286.87	6,410.71	24,142.81	6,771.07	-	50,611.46

For the year ended March 31, 2022

Particulars	Asset management	Wealth advisory and distribution	NBFC and others	Unallocated	Elimination	Total
<b>Revenue</b>						
External revenue	76,299.94	11,499.17	3,155.57	-	-	90,954.68
Inter-segment revenue	-	6,115.72	-	-	(6,115.72)	-
Total segment revenue	76,299.94	17,614.89	3,155.57	-	(6,115.72)	90,954.68
Segment results	30,309.87	3,885.33	2,773.84	-	2,693.08	39,662.12
Other Income	-	-	-	1,355.49	-	1,355.49
Share in profit of joint venture (accounted as per equity method)	-	-	-	(372.54)	-	(372.54)
Profit before tax	-	-	-	-	-	40,645.07
Tax expense	-	-	-	-	-	9,578.91
Depreciation and amortization	-	-	-	-	-	1,480.84
<b>For the year ended March 31, 2022</b>						
Segment assets	60,570.47	4,591.53	23,504.84	40,462.44	(1,008.20)	128,121.08
Investment accounted as per equity method	-	-	-	354.50	-	354.50
Capital expenditure	600.37	289.39	117.10	-	-	1,006.86
Segment liabilities	10,137.97	8,533.68	1,094.08	2,628.21	(67.66)	22,326.28

**[610700] Notes - Business combinations**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

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

..(1)

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

Subsidiaries [Axis]	1		2			
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022		
Disclosure of subsidiaries [Abstract]						
Disclosure of subsidiaries [Line items]						
Name of subsidiary	ASK ADVISORS LIMITED	WEALTH PRIVATE LIMITED	ASK ADVISORS LIMITED	WEALTH PRIVATE LIMITED	ASK PROPERTY INVESTMENT ADVISORS PRIVATE LIMITED	ASK PROPERTY INVESTMENT ADVISORS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U67190MH2006PTC162465	U67190MH2006PTC162465	U74140MH2009PTC189703	U74140MH2009PTC189703	U74140MH2009PTC189703	U74140MH2009PTC189703
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	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	Yes	Yes
SRN of filing of balance sheet by subsidiary	F63606594	F20022091	F63156913	F20020020	F63156913	F20020020
Reason if no filing has been made by subsidiary	NA	NA	NA	NA	NA	NA
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No	No	No
Financial year of subsidiary [Abstract]						
Start date of accounting period of subsidiary	01/04/2022	01/04/2021	01/04/2022	01/04/2021	01/04/2022	01/04/2021
End date of accounting period of subsidiary	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Percentage of shareholding in subsidiary	100.00%	100.00%	99.50%	99.50%	99.50%	99.50%
Key information about subsidiary [Abstract]						
Reporting currency of subsidiary	INR	INR	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA	NA	NA
Share capital of subsidiary	8,005.76	8,005.76	2,550.56	2,550.56	2,550.56	2,550.56
Reserves and surplus of subsidiary	26,806.85	21,633.82	8,073.68	7,551.76	8,073.68	7,551.76
Total assets of subsidiary	41,990.07	38,304.36	12,061.47	12,149.61	12,061.47	12,149.61
Total liabilities of subsidiary	41,990.07	38,304.36	12,061.47	12,149.61	12,061.47	12,149.61
Investment of subsidiary	20,180.86	20,180.86	0	0	0	0
Turnover of subsidiary	21,174.08	18,182.55	3,448.07	3,607.59	3,448.07	3,607.59
Profit before tax of subsidiary	7,041.35	4,415.12	697.95	138.34	697.95	138.34
Provision for tax of subsidiary	1,869.06	1,153.86	183.74	51.17	183.74	51.17
Profit after tax of subsidiary	5,172.29	3,261.26	514.21	87.17	514.21	87.17
Proposed dividend of subsidiary	0	0	0	0	0	0
Name of subsidiary	ASK ADVISORS LIMITED	WEALTH PRIVATE LIMITED	ASK ADVISORS LIMITED	WEALTH PRIVATE LIMITED	ASK PROPERTY INVESTMENT ADVISORS PRIVATE LIMITED	ASK PROPERTY INVESTMENT ADVISORS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U67190MH2006PTC162465	U67190MH2006PTC162465	U74140MH2009PTC189703	U74140MH2009PTC189703	U74140MH2009PTC189703	U74140MH2009PTC189703

## Disclosure of details of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	3		4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ASK FAMILY OFFICE AND INVESTMENT ADVISERS PRIVATE LIMITED	ASK FAMILY OFFICE AND INVESTMENT ADVISERS PRIVATE LIMITED	ASK PROPERTY ADVISORY SERVICES PRIVATE LIMITED	ASK PROPERTY ADVISORY SERVICES PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U74140MH2007PTC168333	U74140MH2007PTC168333	U70101MH2010PTC200625	U70101MH2010PTC200625
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	No	Yes
SRN of filing of balance sheet by subsidiary	F63058820	F18886465		F18818013
Reason if no filing has been made by subsidiary	NA	NA	NA	NA
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2022	01/04/2021	01/04/2022	01/04/2021
End date of accounting period of subsidiary	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Percentage of shareholding in subsidiary	0.00%	100.00%	100.00%	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	75	75	2	2
Reserves and surplus of subsidiary	-45	-41.09	-1.84	-5.05
Total assets of subsidiary	30.98	34.92	0.16	0.38
Total liabilities of subsidiary	30.98	34.92	0.16	0.38
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	0.25	0.09	0	13.8
Profit before tax of subsidiary	-3.91	-0.98	0.01	12.59
Provision for tax of subsidiary	0	0	-3.2	3.2
Profit after tax of subsidiary	-3.91	-0.98	3.21	9.39
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	ASK FAMILY OFFICE AND INVESTMENT ADVISERS PRIVATE LIMITED	ASK FAMILY OFFICE AND INVESTMENT ADVISERS PRIVATE LIMITED	ASK PROPERTY ADVISORY SERVICES PRIVATE LIMITED	ASK PROPERTY ADVISORY SERVICES PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U74140MH2007PTC168333	U74140MH2007PTC168333	U70101MH2010PTC200625	U70101MH2010PTC200625



## Disclosure of details of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	5		6	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ASK TRUSTEESHIP SERVICES PRIVATE LIMITED	ASK TRUSTEESHIP SERVICES PRIVATE LIMITED	ASK FINANCIAL HOLDINGS PRIVATE LIMITED	ASK FINANCIAL HOLDINGS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U74900MH2010PTC203657	U74900MH2010PTC203657	U74999MH2010PTC199927	U74999MH2010PTC199927
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	F63239578	F19066539	F63575021	F19793942
Reason if no filing has been made by subsidiary	NA	NA	NA	NA
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2022	01/04/2021	01/04/2022	01/04/2021
End date of accounting period of subsidiary	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Percentage of shareholding in subsidiary	100.00%	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	1	1	8,277.72	8,277.72
Reserves and surplus of subsidiary	9.08	6.29	16,869.57	14,526.16
Total assets of subsidiary	11.49	8.88	73,749.83	23,964.04
Total liabilities of subsidiary	11.49	8.88	73,749.83	23,964.04
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	5	4	4,598.98	3,031.05
Profit before tax of subsidiary	3.73	2.98	3,144.95	2,213.84
Provision for tax of subsidiary	0.94	0.75	801.54	567.71
Profit after tax of subsidiary	2.79	2.23	2,343.41	1,646.13
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	ASK TRUSTEESHIP SERVICES PRIVATE LIMITED	ASK TRUSTEESHIP SERVICES PRIVATE LIMITED	ASK FINANCIAL HOLDINGS PRIVATE LIMITED	ASK FINANCIAL HOLDINGS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U74900MH2010PTC203657	U74900MH2010PTC203657	U74999MH2010PTC199927	U74999MH2010PTC199927

**Disclosure of details of subsidiaries [Table]**

..(4)

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

Subsidiaries [Axis]	7	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	ASK Capital Management Pte Limited	ASK Capital Management Pte Limited
Country of incorporation or residence of subsidiary	SINGAPORE	SINGAPORE
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No
Reason if no filing has been made by subsidiary	NA	NA
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	01/04/2022	01/04/2021
End date of accounting period of subsidiary	31/03/2023	31/03/2022
Percentage of shareholding in subsidiary	100.00%	100.00%
Key information about subsidiary [Abstract]		
Reporting currency of subsidiary	SGD	SGD
Exchange rate as applicable for subsidiary	61.83	54.33
Share capital of subsidiary	7,103.67	4,357.45
Reserves and surplus of subsidiary	-5,259.15	-4,162.74
Total assets of subsidiary	22,639.84	906.49
Total liabilities of subsidiary	20,795.31	711.78
Investment of subsidiary	14,744.49	0.76
Turnover of subsidiary	1,535.03	1,706.01
Profit before tax of subsidiary	-602.57	-38.13
Provision for tax of subsidiary	0	0
Profit after tax of subsidiary	-602.57	-38.13
Proposed dividend of subsidiary	0	0
Name of subsidiary	ASK Capital Management Pte Limited	ASK Capital Management Pte Limited
Country of incorporation or residence of subsidiary	SINGAPORE	SINGAPORE

**Disclosure of joint ventures [Table]**

..(1)

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

Joint ventures [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Latest audited balance sheet date	31/03/2023	31/03/2022
Disclosure of joint ventures [Abstract]		
Disclosure of joint ventures [Line items]		
Name of joint venture	ASK PRAVI CAPITAL ADVISORS PRIVATE LIMITED	ASK PRAVI CAPITAL ADVISORS PRIVATE LIMITED
Country of incorporation of joint venture	INDIA	INDIA
Permanent account number of joint venture	AAJCA8549C	AAJCA8549C
CIN of joint venture	U74900MH2011PTC221467	U74900MH2011PTC221467
Number of shares held of joint venture	[shares] 81,45,000	[shares] 81,45,000
Amount of investment in joint venture	814.5	814.5
Latest audited balance sheet date	31/03/2023	31/03/2022
Whether joint venture has been considered in consolidation	Yes	Yes
Proportion of ownership interest in joint venture	50.00%	50.00%
Proportion of voting rights held in joint venture	50.00%	50.00%
Net worth attributable to shareholding as per latest audited balance sheet joint venture	354.5	354.5
Profit (loss) for year joint venture	-133.07	-152.38

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 7	[pure] 7
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	Yes	Yes
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

**[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
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	ASK WEALTH ADVISORS PRIVATE LIMITED	ASK PROPERTY INVESTMENT ADVISORS PRIVATE LIMITED	ASK FAMILY OFFICE AND INVESTMENT ADVISERS PRIVATE LIMITED	ASK PROPERTY ADVISORY SERVICES PRIVATE LIMITED
Principal place of business of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2023	31/03/2023	31/03/2023	31/03/2023
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%	99.50%	0.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	99.50%	0.00%	100.00%

**Disclosure of details of subsidiaries [Table]**

..(2)

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

Subsidiaries [Axis]	5	6	7
	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of details of subsidiaries [Abstract]			
Disclosure of details of subsidiaries [LineItems]			
Name of subsidiary consolidated	A S K TRUSTEESHIP SERVICES PRIVATE LIMITED	ASK FINANCIAL HOLDINGS PRIVATE LIMITED	ASK Capital Management Pte Limited
Principal place of business of subsidiary consolidated	INDIA	INDIA	SINGAPORE
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	SINGAPORE
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2023	31/03/2023	31/03/2023
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	0.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	0.00%	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
	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	ASK Investment Managers Limited	ASK Family Office and Investment Advisers Private Limited (Fellow Subsidiary)	ASK Capital Management Pte. Limited	ASK Financial Holdings Private Limited
Type of entity consolidated	Parent	Indian Subsidiary	Foreign Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	1,13,161.36	30.01	1,775.5	25,917.34
Net assets of entity as percentage of consolidated net assets	83.81%	0.02%	1.31%	19.19%
Amount of share in profit or loss of entity consolidated	24,452.53	-3.92	-602.57	3,002.72
Share in profit or loss of entity as percentage of consolidated profit or loss	73.10%	-0.01%	-1.80%	8.98%
Amount of share in other comprehensive income consolidated	-77.48	0	-69.02	5.07
Share in other comprehensive income consolidated	53.69%	0.00%	47.82%	-3.51%
Amount of share in comprehensive income consolidated	24,375.05	-3.92	-671.59	3,007.79
Share in comprehensive income consolidated	73.18%	-0.01%	-2.02%	9.03%

## Disclosure of details of entities consolidated [Table]

..(2)

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

Entities consolidated [Axis]	5	6	7	8
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	ASK Wealth Advisors Private Limited	ASK Property Investment Advisors Private Limited	ASK Property Advisory Services Private Limited	ASK Trusteeship Services Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	34,812.61	10,624.24	0.21	10.1
Net assets of entity as percentage of consolidated net assets	25.78%	0.08%	0.00%	0.01%
Amount of share in profit or loss of entity consolidated	5,172.29	514.21	3.25	2.79
Share in profit or loss of entity as percentage of consolidated profit or loss	15.46%	0.02%	0.01%	0.01%
Amount of share in other comprehensive income consolidated	-10.6	7.71	0	0
Share in other comprehensive income consolidated	7.34%	-0.05%	0.00%	0.00%
Amount of share in comprehensive income consolidated	5,161.69	521.92	3.25	2.79
Share in comprehensive income consolidated	15.50%	0.02%	0.01%	0.01%

## Disclosure of details of entities consolidated [Table]

..(3)

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

Entities consolidated [Axis]	9
	01/04/2022 to 31/03/2023
Disclosure of additional information consolidated financial statements [Abstract]	
Disclosure of additional information consolidated financial statements [Line items]	
Name of entity consolidated	ASK Pravi Capital Advisors Private Limited
Type of entity consolidated	Indian Joint Venture
Amount of net assets of entity consolidated	354.5
Net assets of entity as percentage of consolidated net assets	0.26%
Amount of share in profit or loss of entity consolidated	0
Share in profit or loss of entity as percentage of consolidated profit or loss	0.00%
Amount of share in other comprehensive income consolidated	0
Share in other comprehensive income consolidated	0.00%
Amount of share in comprehensive income consolidated	0
Share in comprehensive income consolidated	0.00%

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

	01/04/2022 to 31/03/2023
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	Textual information (22) [See below]
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

## Textual information (22)

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

Additional Information as required by Paragraph 2 of the General Instructions for Preparation of Consolidated Financial Statements to Schedule III to the Act

Name of the Entity in the Group	Net assets, i.e. total assets minus total liabilities		Share of profit or loss		Share in other comprehensive income		Share in total comprehensive income	
	As % of consolidated net assets	Amount	As % of consolidated profit or loss	Amount	As % of consolidated other comprehensive income	Amount	As % of consolidated total comprehensive income	Amount
Parent								
ASK Investment Managers Limited	83.81%	113,161.36	73.10%	24,452.53	53.69%	(77.48)	73.18%	24,375.05
Subsidiaries								
Indian								
ASK Wealth Advisors Private Limited	25.78%	34,812.61	15.46%	5,172.29	7.34%	(10.60)	15.50%	5,161.69
ASK Property Investment Advisors Private Limited	0.08	10,624.24	0.02	514.21	(0.05)	7.71	0.02	521.92
ASK Property Advisory Services Private Limited	0.00%	0.21	0.01%	3.25	0.00%	-	0.01%	3.25
ASK Trusteeship Services Private Limited	0.01%	10.10	0.01%	2.79	0.00%	-	0.01%	2.79
ASK Financial Holdings Private Limited	19.19%	25,917.34	8.98%	3,002.72	(3.51%)	5.07	9.03%	3,007.79
ASK Family Office and Investment Advisers Private Limited (Fellow Subsidiary)	0.02%	30.01	(0.01%)	(3.92)	0.00%	-	(0.01%)	(3.92)
Foreign								
ASK Capital Management Pte. Limited	1.31%	1,775.50	(1.80%)	(602.57)	47.82%	(69.02)	(2.02%)	(671.59)
Joint venture (investment as per equity method)								

ASK Pravi Capital Advisors Private Limited	0.26%	354.50	0.00%	-	0.00%	-	0.00%	-
Eliminations	(38.26%)	(51,658.53)	2.72%	910.44	0.00%	-	2.73%	910.44
As at March 31, 2023	100.00%	135,027.34	100.00%	33,451.74	100.00%	(144.32)	100.00%	33,307.42

Statement containing salient features of the financial statement of the subsidiary and the joint venture (pursuant to Section 129 (3) of the Companies Act 2013).

#### I. Part "A" Subsidiary

Sr. No.	Name of the Subsidiary Company	ASK Wealth Advisors Private Limited	ASK Property Investment Advisors Private Limited	ASK Family Office & Investment Advisers Private Limited	ASK Property Advisory Services Private Limited	ASK Trusteeship Services Private Limited	ASK Financial Holdings Private Limited	ASK Capital Management Pte. Limited
1	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023
2	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the each of foreign subsidiaries	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	SGD; SGD 1/ Rs. 61.83
3	Share capital	8,005.76	2,550.56	75.00	2.00	1.00	8,277.72	7,103.67
4	Reserves & surplus	26,806.87	8,073.71	(44.99)	(1.79)	9.10	17,639.62	(5,259.15)
5	Total assets	41,990.07	12,061.47	30.98	0.21	11.49	74,681.09	22,639.84
6	Total Liabilities	7,177.44	1,437.20	0.97	(0.00)	1.39	48,763.75	20,795.31
7	Investments	3,270.48	10,337.81	-	-	-	48,726.20	14,744.49
8	Turnover	21,174.08	3,448.07	0.25	-	5.00	5,373.02	1,535.03
9	Profit before taxation	7,041.35	697.95	(3.91)	0.06	3.73	3,986.76	(602.57)
10	Provision for taxation	1,869.06	514.21	-	(3.20)	0.94	984.05	-
11	Profit after taxation	5,172.29	183.74	(3.91)	3.26	2.79	3,002.71	(602.57)
12	Proposed Dividend	-	-	-	-	-	-	-
13	% of shareholding	100.00%	99.50%		100.00%	100.00%		100.00%

1. Names of subsidiaries which are yet to commence operations: None

2. Names of subsidiaries which have been liquidated or sold during the year: None

## II. Part "B" Joint Venture

Statement pursuant to section 129 (3) of the companies Act 2013 related to joint venture.

Sr. No.	Name of the Joint venture	ASK Pravi Capital Advisors Private Limited.
1	Latest audited Balance sheet Date	01.04.2022 to 31.03.2023
2	Share of Joint Venture held by the company on the year ended (No. of shares)	8,145,000
3	Amount of investment in Joint Venture	814.50
4	Extend of Holding %	50.00%
5	Description of how there is significant influence	By virtue of 50% shareholding
6	Reason why the joint venture is not consolidated.	Not Applicable
7	Net worth attributable to shareholding as per latest audited Balance	354.50
8	Profit for the year	(133.07)
	Considered in consolidation	50%
	Not Considered in consolidation	50%

1. Names of subsidiaries which are yet to commence operations: None

2. Names of subsidiaries which have been liquidated or sold during the year: None

**[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	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ASK WEALTH ADVISORS PRIVATE LIMITED	ASK WEALTH ADVISORS PRIVATE LIMITED	ASK PROPERTY INVESTMENT ADVISORS PRIVATE LIMITED	ASK PROPERTY INVESTMENT ADVISORS PRIVATE LIMITED
CIN of subsidiary company	U67190MH2006PTC162465	U67190MH2006PTC162465	U74140MH2009PTC189703	U74140MH2009PTC189703
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%	99.50%	99.50%
Proportion of voting rights held in subsidiary	100.00%	100.00%	99.50%	99.50%



**Disclosure of subsidiaries [Table]**

..(2)

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

Subsidiaries [Axis]	3		4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ASK FAMILY OFFICE AND INVESTMENT ADVISERS PRIVATE LIMITED	ASK FAMILY OFFICE AND INVESTMENT ADVISERS PRIVATE LIMITED	ASK PROPERTY ADVISORY SERVICES PRIVATE LIMITED	ASK PROPERTY ADVISORY SERVICES PRIVATE LIMITED
CIN of subsidiary company	U74140MH2007PTC168333	U74140MH2007PTC168333	U70101MH2010PTC200625	U70101MH2010PTC200625
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	0.00%	0.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	0.00%	0.00%	100.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(3)

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

Subsidiaries [Axis]	5		6	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ASK TRUSTEESHIP SERVICES PRIVATE LIMITED	ASK TRUSTEESHIP SERVICES PRIVATE LIMITED	ASK FINANCIAL HOLDINGS PRIVATE LIMITED	ASK FINANCIAL HOLDINGS PRIVATE LIMITED
CIN of subsidiary company	U74900MH2010PTC203657	U74900MH2010PTC203657	U74999MH2010PTC199927	U74999MH2010PTC199927
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%	0.00%	0.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	0.00%	0.00%

**Disclosure of subsidiaries [Table]**

..(4)

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

Subsidiaries [Axis]	7	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	ASK Capital Management Pte Limited	ASK Capital Management Pte Limited
Country of incorporation or residence of subsidiary	SINGAPORE	SINGAPORE
Proportion of ownership interest in subsidiary	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%

**Disclosure of joint ventures [Table]**

..(1)

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

Joint ventures [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of joint ventures [Abstract]		
Disclosure of joint ventures [Line items]		
Name of joint venture	ASK PRAVI CAPITAL ADVISORS PRIVATE LIMITED	ASK PRAVI CAPITAL ADVISORS PRIVATE LIMITED
CIN of joint venture	U74900MH2011PTC221467	U74900MH2011PTC221467
Permanent account number of joint venture	AAJCA8549C	AAJCA8549C
Country of incorporation of joint venture	INDIA	INDIA
Proportion of ownership interest in joint venture	50.00%	50.00%
Proportion of voting rights held in joint venture	50.00%	50.00%

**[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]	Entities with joint control or significant influence over entity [Member]			
	7		8	
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK Pravi Private Equity Opportunities Fund	ASK Pravi Private Equity Opportunities Fund	ASK Real Estate Special Opportunities Fund	ASK Real Estate Special Opportunities Fund
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AADTA4187B	AADTA4187B	AACTA9745N	AACTA9745N
Description of nature of transactions with related party	Closing balance of investment in units (class A), Closing balance of investment in units (class B), Dividend income, Income receivable/ (payable)	Closing balance of investment in units (class A), Closing balance of investment in units (class B), Dividend income, Income receivable/ (payable)	Income from management/trusteeship fees, Recovery of portfolio expenses, Closing balance receivable	Income from management/trusteeship fees, Recovery of portfolio expenses, Closing balance receivable
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence
Related party transactions [Abstract]				
Other related party transactions income			(A) 85.43	(B) 15.46
Other related party transactions contribution made	(C) 197.39	(D) 409.37		
Other related party transactions contribution received	0.19	0.38	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	28.85	28.85	94.86	16.82
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Footnotes**

(A) Income from management/trusteeship fees : 1 Recovery of portfolio expenses : 84.43

(B) Income from management/trusteeship fees : 1 Recovery of portfolio expenses : 14.46

(C) Closing balance of investment in units (class A) : 197.01 Closing balance of investment in units (class B) : 0.38

(D) Closing balance of investment in units (class A) : 408.99 Closing balance of investment in units (class B) : 0.38

## 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]			
	9		10	
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK Real Estate Special Opportunities Fund – II	ASK Real Estate Special Opportunities Fund – II	ASK Real Estate Special Opportunities Fund – III	ASK Real Estate Special Opportunities Fund – III
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAETA3246Q	AAETA3246Q	AAGTA8506M	AAGTA8506M
Description of nature of transactions with related party	Income from management/trusteeship fees, Recovery of portfolio expenses, Closing balance receivable	Income from management/trusteeship fees, Recovery of portfolio expenses, Closing balance receivable	Income from management/trusteeship fees, Recovery of portfolio expenses, Closing balance receivable	Income from management/trusteeship fees, Recovery of portfolio expenses, Closing balance receivable
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence
Related party transactions [Abstract]				
Other related party transactions income	(A) 1,671.74	(B) 1,961.51	(C) 123.61	(D) 180.84
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	29.36	453.29	11.05	4.81
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Income from management/trusteeship fees : 1613.43 Recovery of portfolio expenses : 58.31

(B) Income from management/trusteeship fees : 1946.59 Recovery of portfolio expenses : 14.92

(C) Income from management/trusteeship fees : 112.39 Recovery of portfolio expenses : 11.22

(D) Income from management/trusteeship fees : 177.22 Recovery of portfolio expenses : 3.62

## 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]			
	11		12	
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK Real Estate Special Situations Fund – I	ASK Real Estate Special Situations Fund – I	ASK India Real Estate Special Opportunities Fund Pte. Ltd.	ASK India Real Estate Special Opportunities Fund Pte. Ltd.
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAFTA3186L	AAFTA3186L	AAMCA3487C	AAMCA3487C
Description of nature of transactions with related party	Income from investment management fees, Recovery of portfolio expenses, Closing balance receivable	Income from investment management fees, Recovery of portfolio expenses, Closing balance receivable	Income from management/trusteeship fees, Closing balance receivable	Income from management/trusteeship fees, Closing balance receivable
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence
Related party transactions [Abstract]				
Other related party transactions income	(A) 730.35	(B) 869.28	(C) 565.01	(D) 667.78
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	27.8	66.95	125.09	335.32
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Income from investment management fees : 631.10 Recovery of portfolio expenses : 99.25

(B) Income from investment management fees : 843.14 Recovery of portfolio expenses : 26.14

(C) Income from management/trusteeship fees : 565.01

(D) Income from management/trusteeship fees : 667.78

## Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	13		20	
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK Foundation	ASK Foundation	ASK India Opportunities Fund 1	ASK India Opportunities Fund 1
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AACTA3925C	AACTA3925C	AAFTA8533K	AAFTA8533K
Description of nature of transactions with related party	CSR Expenditure	CSR Expenditure	Income from investment management fees, Closing balance receivable	Income from investment management fees, Closing balance receivable
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence
Related party transactions [Abstract]				
Other related party transactions expense	(A) 568.64	(B) 369.83		
Other related party transactions income			(C) 451.27	(D) 512.94
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	75.32	115.83
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) CSR Expenditure : 568.64

(B) CSR Expenditure : 369.83

(C) Income from investment management fees : 451.27

(D) Income from investment management fees : 512.94

## Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	21		22	
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK India Real Estate Special Situations Fund	ASK India Real Estate Special Situations Fund	ASK Select Focus Fund	ASK Select Focus Fund
Country of incorporation or residence of related party	SINGAPORE	SINGAPORE	INDIA	INDIA
Permanent account number of related party			AAGTA1216N	AAGTA1216N
Description of nature of transactions with related party	Income from investment management fees, Closing balance receivable	Income from investment management fees, Closing balance receivable	Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Closing balance of investment in units, Income from investment management fees, Closing balance receivable
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence
Related party transactions [Abstract]				
Other related party transactions income	(A) 150.13	(B) 175.14	(C) 596.6	(D) 847.8
Other related party transactions contribution made			(E) 1,000	(F) 1,000
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	22.01	90.9	128.79	227.14
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Income from investment management fees : 150.13

(B) Income from investment management fees : 175.14

(C) Income from investment management fees : 596.60

(D) Income from investment management fees : 847.8

(E) Closing balance of investment in units : 1000

(F) Closing balance of investment in units : 1000

## Disclosure of transactions between related parties [Table]

..(6)

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]			
	23		24	
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK India 2025 Equity Fund	ASK India 2025 Equity Fund	ASK Multi Cap Fund	ASK Multi Cap Fund
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAGTA7384K	AAGTA7384K	AAGTA7341C	AAGTA7341C
Description of nature of transactions with related party	Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Closing balance of investment in units, Income from investment management fees, Closing balance receivable
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence
Related party transactions [Abstract]				
Other related party transactions income	(A) 955.93	(B) 896.91	(C) 235.21	(D) 276.94
Other related party transactions contribution made	(E) 1,000	(F) 1,000	(G) 500	(H) 500
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	94.53	97.81	27.2	29.79
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

- (A) Income from investment management fees : 955.93  
(B) Income from investment management fees : 896.91  
(C) Income from investment management fees : 235.21  
(D) Income from investment management fees : 276.94  
(E) Closing balance of investment in units : 1000  
(F) Closing balance of investment in units : 1000  
(G) Closing balance of investment in units : 500  
(H) Closing balance of investment in units : 500



## Disclosure of transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Asit Koticha	Asit Koticha	Sameer Koticha	Sameer Koticha
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AADPK2774L	AADPK2774L	AAWPK9080A	AAWPK9080A
Description of nature of transactions with related party	NA	NA	Director sitting fees	Director sitting fees
Description of nature of related party relationship	Director	Director	Chairman	Chairman
Related party transactions [Abstract]				
Other related party transactions expense			(A) 11.75	(B) 15.25
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Footnotes**

(A) Director sitting fees : 11.75

(B) Director sitting fees : 15.25

## Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	3		4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sunil Rohokale	Sunil Rohokale	Bharat Shah	Bharat Shah
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAOPR4448R	AAOPR4448R	AABPS5196E	AABPS5196E
Description of nature of transactions with related party	Remuneration, Reimbursement of office and administrative expenses, Closing balance receivable	Remuneration, Reimbursement of office and administrative expenses, Closing balance receivable	Remuneration, Reimbursement of office and administrative expenses, Closing balance payable	Remuneration, Reimbursement of office and administrative expenses, Closing balance payable
Description of nature of related party relationship	CEO and Managing Director	CEO and Managing Director	Executive Director	Executive Director
Related party transactions [Abstract]				
Other related party transactions expense	(A) 4,220.32	(B) 21,294.14	(C) 3,326.11	(D) 19,102.19
Other related party transactions contribution received	14.78	13.88	30.65	31.78
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	-7.02	-3.19
Amounts receivable related party transactions	0	3.41	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

- (A) Remuneration : 4219.51 Reimbursement of office and administrative expenses : 0.81  
(B) Remuneration : 21293.8 Reimbursement of office and administrative expenses : 0.34  
(C) Remuneration : 3318.01 Reimbursement of office and administrative expenses : 8.10  
(D) Remuneration : 19101.55 Reimbursement of office and administrative expenses : 0.64

## Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	5		6	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Shweta Jalan	Shweta Jalan	Vinod Padikkal	Vinod Padikkal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ADIPJ2424N	ADIPJ2424N	ANMPP8335N	ANMPP8335N
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Nominee Director	Nominee Director	Director	Director
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(10)

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

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	14		15	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	A D I T I PARANJAPE	ADITI PARANJAPE	V A R S H A GHELANI	VARSHA GHELANI
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AKCPP6490K	AKCPP6490K	AFPPG0231H	AFPPG0231H
Description of nature of transactions with related party	PMS fees earned, Closing balance receivable	PMS fees earned, Closing balance receivable	PMS fees earned, Closing balance receivable.	PMS fees earned, Closing balance receivable.
Description of nature of related party relationship	Relative of Director	Relative of Director	Relative of Director	Relative of Director
Related party transactions [Abstract]				
Other related party transactions expense				0
Other related party transactions income	(A) 0.79	(B) 4.66	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0.18	0.2	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) PMS fees earned : 0.79

(B) PMS fees earned : 4.66

## Disclosure of transactions between related parties [Table]

..(11)

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

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	16		17	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sneh Koticha Contractor	Sneh Koticha Contractor	Shalin Koticha	Shalin Koticha
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAPK9535G	AAAPK9535G	AAAPK8646C	AAAPK8646C
Description of nature of transactions with related party	Remuneration	Remuneration	Remuneration, Reimbursement of office and administrative expenses	Remuneration, Reimbursement of office and administrative expenses
Description of nature of related party relationship	Director	Director	Director	Director
Related party transactions [Abstract]				
Other related party transactions expense	0	(A) 9	0	(B) 1.59
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Footnotes**

(A) Remuneration : 9

(B) Remuneration : 0.43 Reimbursement of office and administrative expenses : 1.17

## Disclosure of transactions between related parties [Table]

..(12)

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

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	18		19	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Jatin Koticha	Jatin Koticha	Apurva Mazumdar	Apurva Mazumdar
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AACPK7772R	AACPK7772R	AAMP2519E	AAMP2519E
Description of nature of transactions with related party	PMS fees earned, Closing balance receivable	PMS fees earned, Closing balance receivable	NA	NA
Description of nature of related party relationship	Relative of Director	Relative of Director	Director	Director
Related party transactions [Abstract]				
Other related party transactions income	0	(A) 1.28		
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0.32	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) PMS fees earned : 1.28

## Disclosure of transactions between related parties [Table]

..(13)

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]		
		25	26	28
Related party [Axis]	27	25	26	28
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Milind Barve	ASK Real Estate Special Opportunities Fund-IV	ASK Real Estate Special Opportunities Offshore Fund-IV	ASK Golden Decade Fund
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ABGPB6755Q	AAHTA5275E	AEVPD1234F	AAJTA0716E
Description of nature of transactions with related party	Director Sitting Fees	Income from investment management fees, Advance investment management fees, Closing balance receivable	Income from investment management fees, Recovery of portfolio expenses, Closing balance receivable	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable
Description of nature of related party relationship	Key Managerial Personnel	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence
Related party transactions [Abstract]				
Other related party transactions expense	25	12.45	24.09	
Other related party transactions income		218.2	33.51	1,831.83
Other related party transactions contribution made				(A) 2,000
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	52.57	36.2	300.18
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Investment in units : 1000 Closing balance of investment in units : 1000

## Disclosure of transactions between related parties [Table]

..(14)

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

Categories of related parties [Axis]	Other related parties [Member]			
	29	30	31	32
Related party [Axis]	29	30	31	32
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK Golden Decade Fund II	ASK EMERGING OPPORTUNITIES FUND II	ASK EMERGING OPPORTUNITIES FUND I	ASK Growth India Fund
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAJTA4265G	AAJTA0715H	AAITA5566D	AAJTA4266F
Description of nature of transactions with related party	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence
Related party transactions [Abstract]				
Other related party transactions income	240.84	1,143.5	2,533.31	134.47
Other related party transactions contribution made	(A) 800	(B) 2,000	(C) 1,278.87	(D) 943.06
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	88.47	265.08	319.17	57.67
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

- (A) Investment in units : 400 Closing balance of investment in units : 400  
(B) Investment in units : 1000 Closing balance of investment in units : 1000  
(C) Investment in units : 350 Closing balance of investment in units : 928.87  
(D) Investment in units : 500 Closing balance of investment in units : 443.06



## Disclosure of transactions between related parties [Table]

..(15)

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

Categories of related parties [Axis]	Other related parties [Member]	
	33	34
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	ASK Life Fund	ASK GDF III
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AAJTA6227A	AAJTA6229Q
Description of nature of transactions with related party	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence
Related party transactions [Abstract]		
Other related party transactions income	1.8	0.36
Other related party transactions contribution made	(A) 1,999.22	(B) 2,003.59
Other related party transactions contribution received	0	0
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	0	0
Amounts receivable related party transactions	16.69	0.36
Outstanding commitments made by entity, related party transactions	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

## Footnotes

(A) Investment in units : 1000 Closing balance of investment in units : 999.22

(B) Investment in units : 1000 Closing balance of investment in units : 1003.59

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of related party [TextBlock]	Textual information (23) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

## Textual information (23)

### Disclosure of related party [Text Block]

Related party disclosure

A. Names of related parties and nature of relationship

a. Key managerial personnel (KMP) and relatives

Sameer Koticha	Chairman
Sunil Rohokale	CEO and Managing Director
Bharat Shah	Executive Director
Girish Shrikrishna Paranjpe	Independent Director (w.e.f. July 27, 2018)
Milind Barve	Independent Director (w.e.f. February 16, 2022)
Ayshwarya Vikram	Nominee Director
Amit Dixit	Nominee Director (wef February 11, 2022)
Ganesh Mani	Nominee Director (wef February 11, 2022)
Nitin Rakesh	Nominee Director (wef February 11, 2022)
Kishore Koticha	Relative of Director
Pramoda Koticha	Relative of director
Monik Koticha	Relative of Director
Arvind Shah	Relative of Director
Jatin Koticha	Relative of director
Aditi Paranjpe	Relative of director
Varsha Ghelani	Relative of director
Shweta Jalan	Nominee Director (till February 11, 2022)
Sneh Koticha Contractor	Director (w.e.f June 11, 2020 till February 11, 2022)
Jyotin Kantilal Mehta	Independent Director (till February 18, 2022)
Vivek Narayan Gour	Independent Director (till February 18, 2022)

b. Enterprises where the reporting entity exercises significant influence

ASK Foundation  
 ASK Multi Cap Fund  
 ASK India 2025 Equity Fund  
 ASK Select Focus Fund  
 ASK Emerging Opportunities Fund

ASK Golden Decade Fund  
ASK Golden Decade Fund Series II  
ASK Golden Decade Fund Series III  
ASK Life Fund  
ASK Growth India Fund  
ASK Emerging Opportunities Fund Series II  
Fortress Advisors LLP  
ASK Wealth Advisors Pvt. Ltd. Growth Opportunities Fund – Series A  
ASK Wealth Advisors Pvt. Ltd. (NDPMS & DPMS)  
ASK Wealth Advisors Pvt. Ltd. - Pro PMS  
ASK Wealth Advisors Pvt. Ltd. - Harmony (Conservative)  
ASK Pravi Private Equity Opportunities Fund  
ASK Real Estate Special Opportunities Fund  
ASK Real Estate Special Opportunities Fund – II  
ASK Real Estate Special Opportunities Fund – III  
ASK Real Estate Special Opportunities Fund – IV  
ASK Real Estate Special Opportunities Offshore Fund-IV  
ASK Real Estate Special Situations Fund-I  
ASK India Real Estate Special Opportunities Fund Pte. Ltd.  
ASK Indian Entrepreneur Fund – AIEF (UCITS)  
ASK India Opportunities Fund 1  
ASK India Real Estate Special Situations Fund Pte. Ltd.

c. Joint venture :

ASK Pravi Capital Advisors Private Limited

B. Transactions with related parties

## a. Transactions with key management personnel

The table below describes the compensation to key management personnel which comprise directors and executive officers under Ind AS 24:  
Key management personnel compensation

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
Short term employee benefits (refer note 1 and 2)	7,599.27	40,515.83
Total compensation	7,599.27	40,515.83

## (b) Transactions with related parties

The Company's related party transactions and outstanding balances with its joint ventures with whom the Company enters into transactions in the ordinary course of business.

Transactions with related parties are as follows :

Sr. No.	Nature of transactions	Year ended March 31	Holding Company	Joint venture	Key management personnel (KMP) and relatives	Entities where the reporting entity exercises significant influence
1.	Services rendered	2023	-	-	11.16	11,484.08
		2022	-	-	27.37	6,345.47
2.	Managerial remuneration (refer note 1 to 2)	2023	-	-	7,599.27	-
		2022	-	-	40,515.83	-
3.	Investments purchased	2023	-	-	-	6,102.93
		2022	-	-	-	727.40
4.	Other transactions :					
	Donation	2023	-	-	-	568.64
		2022	-	-	-	369.83
	Recovery of expenses	2023	-	-	-	277.30
		2022	-	-	-	59.14

Sr. No.	Nature of transactions	Year ended	Holding Company	Joint venture	Key management personnel (KMP) and relatives	Entities where the reporting entity exercises significant influence
	Outstandings :					
5.	Payable	Mar-23	-	-	7.02	-
		Mar-22	2.40	-	3.19	-
6.	Receivable	Mar-23	-	-	19.04	1,828.35
		Mar-22	-	-	19.89	1,467.50
7.	Investments	Mar-23	-	814.50	-	13,279.74

	Mar-22 -	814.50 -	7,789.96
8. Number of options outstanding (refer note 3)	Mar-23 -	- 4,542,978	-
	Mar-22 -	- 4,565,693	-

## Notes:

1. The future liability for gratuity and compensated absences is provided on an actuarial basis for the Group as a whole. Accordingly, the amount pertaining to KMP's is not ascertainable separately, and not included above.

2. Managerial remuneration include perquisite amount (Rs.5,937.75 lacs ; Previous year - Rs. 36,023.96 lacs) & bonus.

## C. Terms and conditions of transactions with related parties

The transactions with related parties are made on arm's length basis. Outstanding balances at the year end are unsecured and settlement occurs in cash.

**[611700] Notes - Other provisions, contingent liabilities and contingent assets****Disclosure of contingent liabilities [Table]**

..(1)

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

Classes of contingent liabilities [Axis]	Tax contingent liability [Member]		Other contingent liabilities [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	(A) Tax demand in respect of which the Company has preferred an appeal with higher authorities *	(B) Tax demand in respect of which the Company has preferred an appeal with higher authorities *	Refer to child member	Refer to child member
Estimated financial effect of contingent liabilities	1,248.04	231.59	11.18	10.12

**Footnotes**

(A) \* The outflows in respect of the above regulatory matters are determinable only on receipt of judgements / decisions from such forums/ authorities. Further, based on Group's evaluation, it believes that it is not probable that the claim will materialise and therefore, no provision has been recognised for the above.

(B) \* The outflows in respect of the above regulatory matters are determinable only on receipt of judgements / decisions from such forums/ authorities. Further, based on Group's evaluation, it believes that it is not probable that the claim will materialise and therefore, no provision has been recognised for the above.

**Disclosure of contingent liabilities [Table]**

..(2)

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

Classes of contingent liabilities [Axis]	Indemnity for guarantees given by bank [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Bank guarantee to the extent not provided for	Bank guarantee to the extent not provided for
Estimated financial effect of contingent liabilities	11.18	10.12

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (24) [See below]	
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes

## Textual information (24)

### Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]

Contingent liabilities and commitments (to the extent not provided for)

	As at March 31, 2023	As at March 31, 2022
(i) Claim not acknowledged as debts:		
a. Tax demand in respect of which the Company has preferred an appeal with higher authorities *	1,248.04	231.59
b. Bank guarantee to the extent not provided for	11.18	10.12
(ii) Commitments:		
a. Uncalled capital commitments in respect of Alternative Investment Funds	2,768.32	750.00
b. Estimated amount of contracts remaining to be executed on capital account and not provided for	5.20	3.61
Total	4,032.74	995.32

\* The outflows in respect of the above regulatory matters are determinable only on receipt of judgements / decisions from such forums/ authorities. Further, based on Group's evaluation, it believes that it is not probable that the claim will materialise and therefore, no provision has been recognised for the above.

### [610500] Notes - Events after reporting period

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

**[612500] Notes - Share-based payment arrangements****Disclosure of terms and conditions of share-based payment arrangement [Table]**

..(1)

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

Types of share-based payment arrangements [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of terms and conditions of share-based payment arrangement [Abstract]				
Disclosure of terms and conditions of share-based payment arrangement [Line items]				
Description of share-based payment arrangement	Share option plans (Equity Settled)	Share option plans (Equity Settled)	Share option plans (Equity Settled)	Share option plans (Equity Settled)
Description of vesting requirements for share-based payment arrangement	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.
Description of maximum term of options granted for share-based payment arrangement	7 years (subsequently modified to 15 years)	7 years (subsequently modified to 15 years)	7 years (subsequently modified to 15 years)	7 years (subsequently modified to 15 years)
Description of method of settlement for share-based payment arrangement	Equity Settled	Equity Settled	Equity Settled	Equity Settled
Date of grant of share-based payment arrangement	30/09/2022	15/02/2012	26/03/2015	26/03/2015
Number of instruments granted in share-based payment arrangement	[pure] 3,02,147	[pure] 5,29,317	[pure] 0	[pure] 15,84,797

**Disclosure of terms and conditions of share-based payment arrangement [Table]**

..(2)

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

Types of share-based payment arrangements [Axis]	3		4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of terms and conditions of share-based payment arrangement [Abstract]				
Disclosure of terms and conditions of share-based payment arrangement [Line items]				
Description of share-based payment arrangement	Share option plans (Equity Settled)	Share option plans (Equity Settled)	Share option plans (Equity Settled)	Share option plans (Equity Settled)
Description of vesting requirements for share-based payment arrangement	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.
Description of maximum term of options granted for share-based payment arrangement	7 years	7 years	7 years	7 years
Description of method of settlement for share-based payment arrangement	Equity Settled	Equity Settled	Equity Settled	Equity Settled
Date of grant of share-based payment arrangement	01/09/2015	01/09/2015	21/12/2016	21/12/2016
Number of instruments granted in share-based payment arrangement	[pure] 0	[pure] 4,53,645	[pure] 0	[pure] 46,90,240

**Disclosure of terms and conditions of share-based payment arrangement [Table]**

..(3)

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

Types of share-based payment arrangements [Axis]	5	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	Share option plans (Equity Settled)	Share option plans (Equity Settled)
Description of vesting requirements for share-based payment arrangement	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.
Description of maximum term of options granted for share-based payment arrangement	7 years	7 years
Description of method of settlement for share-based payment arrangement	Equity Settled	Equity Settled
Date of grant of share-based payment arrangement	27/12/2016	27/12/2016
Number of instruments granted in share-based payment arrangement	[pure] 0	[pure] 20,46,981

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
	Disclosure of share-based payment arrangements [TextBlock]	Textual information (25) [See below]
Whether there are any share based payment arrangement	Yes	Yes
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]		
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share based payment arrangement [Abstract]		
Number of share options granted in share-based payment arrangement	[pure] 156.54	[pure] 0
Total changes of number of share options outstanding in share based payment arrangement	[pure] 156.54	[pure] 0
Number of share options outstanding in share-based payment arrangement at end of period	[pure] 156.54	[pure] 0



## Textual information (25)

### Disclosure of share-based payment arrangements [Text Block]

Share-based payment arrangements:

#### I. Employees Stock Options Plan

##### A. Description of plan / scheme

##### i. Share option plans (Equity Settled)

The Company has granted ESOPs and ESARs under various scheme to its employees on an equity-settled basis as tabulated below. The ESOPs provide a right to its holders to purchase one share for each option at a pre-determined strike price on the expiry of the vesting period and The ESARs converted into equity at market price. The options hence represents an European call option that provides a right but not an obligation to the employees of the company to exercise the option by paying the strike price at any time on completion of the vesting period, subject to an outer boundary on the exercise period

Particulars	ESOP 2012	ESOP 2014	ESOP 2022	ESAR 2018
Dates of grant of Options	Varying	Varying	Varying	Varying
Option Type	Equity Settled	Equity Settled	Equity Settled	Equity Settled
Number of outstanding options as at March 31, 2023	52,26,848	18,70,178	19,44,189	26,06,743
Number of outstanding options as at March 31, 2022	63,61,246	22,52,846	0	28,42,847
Number of Equity Shares represented by an option 1	1 share for 1 option	1 share for 1 option	1 share for 1 option	ESARs converted at a market price
Exercise period	7 to 15 years from the date of vesting of options	7 years from the date of vesting of options	7 years from the date of vesting of options	7 years from the date of vesting of options
Vesting conditions	Subject to continued employment.	Subject to continued employment.	Subject to continued employment and fulfillment of Time Condition and Performance Based Conditions.	Subject to continued employment.

#### B. Reconciliation of outstanding share options

The number and weighted-average exercise prices of share options under the share option programmes were as follows.

	Number of options	Weighted average exercise price	Number of options	Weighted average exercise price
	March 31, 2023	March 31, 2023	March 31, 2022	March 31, 2022
(A) Equity-settled Share-based payments:				
Options outstanding as at the beginning of the year	8,614,092	Rs 87.71	18,094,433	Rs 87.71

Add: Options granted during the year	2,036,063	Rs 709.29	-	Rs -
Less: Options surrendered during the year	-	Rs -	87,513	Rs 47.29
Less: Options lapsed during the year	20,729	Rs 709.29	-	Rs -
Less: Options exercised during the year	1,588,211	Rs 90.60	9,392,828	Rs 76.75
Options outstanding as at the year end	9,041,215	Rs 237.54	8,614,092	Rs 87.71

The options outstanding at March 31, 2023 had an exercise price in the range of Rs. 21.38 to Rs. 709.29 (March 31, 2022: Rs. 21.38 to Rs. 238.96) and a weighted-average contractual life of 7.26 years (March 31, 2021: Rs. 7.43 years.)

## II. Employees Stock Appreciation Rights

### A. Description of plan / scheme

#### i. Stock option appreciation rights (Equity Settled)

##### A. Reconciliation of outstanding stock appreciation rights

The number and weighted-average exercise prices of stock appreciation rights under the share option programmes were as follows.

	Number of rights	Weighted average base price	Number of rights	Weighted average base price
	March 31, 2023	March 31, 2023	March 31, 2022	March 31, 2022
(A) Equity-settled Share-based payments:				
Rights outstanding as at the beginning of the year	2,842,847	Rs 423.91	3,444,961	Rs 423.91
Add: Rights granted during the year	-	Rs -	-	Rs -
Less: Rights lapsed during the year	171,077	Rs 331.32	19,752	Rs 448.27
Less: Rights exercised during the year	65,027	Rs 349.86	582,362	Rs 448.27
Rights outstanding as at the year end	2,606,743	Rs 431.83	2,842,847	Rs 423.91

The rights outstanding at March 31, 2023 had base price in the range of Rs. 331.32 to Rs.448.27 (March 31, 2022: Rs. 331.32 to Rs. 448.27) and a weighted-average contractual life of 5.54 years (March 31, 2022: 6.66 years).

### B. Expense recognized in the statement of profit and loss

Refer note 22 on employee benefit expense, for information on expense charged to the statement of profit and loss on account of share based payments.

The Company has granted ESOPs under "ASKPIA ESOP 2022" to its employees on an equity-settled basis as tabulated below. The ESOPs provide a right to its holders to purchase one share for each option at a pre-determined strike price on the expiry of the vesting period. The ESOP hence represents an European call option that provides a right but not an obligation to the employees of the company to exercise the option by paying the strike price at any time on completion of the vesting period, subject to an outer boundary on the exercise period

Particulars	
Dates of grant of Options	September 30, 2022
Option Type	Equity settled

Number of Options granted	302,147
Number of Equity Shares represented by an option 1	1 share for 1 option
Exercise period	7 years from the date of vesting of options
Vesting conditions	Subject to continued employment and fulfillment of Time Condition and Performance Based Conditions.

#### B. Reconciliation of outstanding share options

The number and weighted-average exercise prices of share options under the share option programmes were as follows.

	Number of options	Weighted average exercise price	Number of options	Weighted average exercise price
	March 31, 2023	March 31, 2023	March 31, 2022	March 31, 2022
(A) Equity-settled Share-based payments:				
Options outstanding as at the beginning of the year	-	Rs -	-	Rs -
Add: Options granted during the year	302,147	Rs 175.39	-	Rs -
Less: Options surrendered during the year	-	Rs -	-	Rs -
Less: Options lapsed during the year	-	Rs -	-	Rs -
Less: Options exercised during the year	-	Rs -	-	Rs -
Options outstanding as at the year end	302,147	Rs 175.39	-	Rs -

The options outstanding at March 31, 2023 had an exercise price Rs. 175.39 (March 31, 2022: Rs. Nil) and a weighted-average contractual life of 11.50 years (March 31, 2022: Nil years.)

The Company has granted ESOPs under "ASKWA ESOP 2022" and "ASKWA ESOP 2022-II" to its employees on an equity-settled basis as tabulated below. The ESOPs provide a right to its holders to purchase one share for each option at a pre-determined strike price on the expiry of the vesting period. The ESOP hence represents an European call option that provides a right but not an obligation to the employees of the company to exercise the option by paying the strike price at any time on completion of the vesting period, subject to an outer boundary on the exercise period.

Particulars	ASKWA ESOP 2022	ASKWA ESOP 2022-II
Dates of grant of Options	September 02, 2022	September 30, 2022
Option Type	Equity settled	Equity settled
Number of Options granted	99,224	33,54,514
Number of Equity Shares represented by an option 1	1 share for 1 option	1 share for 1 option
Exercise period	7 years from the date of vesting of options	7 years from the date of vesting of options

Vesting conditions	Subject to continued employment.	Subject to continued employment and fulfillment of Time Condition and Performance Based Conditions.
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## B. Reconciliation of outstanding share options

The number and weighted-average exercise prices of share options under the share option programmes were as follows.

	Number of options March 31, 2023	Weighted average exercise price March 31, 2023	Number of options March 31, 2022	Weighted average exercise price March 31, 2022
(A) Equity-settled Share-based payments:				
Options outstanding as at the beginning of the year -		Rs -		Rs -
Add: Options granted during the year	3,453,738	Rs 156.54		Rs -
Less: Options surrendered during the year	-	Rs -		Rs -
Less: Options lapsed during the year	-	Rs -		Rs -
Less: Options exercised during the year	-	Rs -		Rs -
Options outstanding as at the year end	3,453,738	Rs 156.54	-	Rs -

The options outstanding at March 31, 2023 had an exercise price Rs. 156.54 (March 31, 2022: Rs. Nil) and a weighted-average contractual life of 9.49 years (March 31, 2022: Nil years.)

## [613000] Notes - Earnings per share

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of earnings per share [TextBlock]	Textual information (26) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 40.13	[INR/shares] 41.3
Total basic earnings (loss) per share	[INR/shares] 40.13	[INR/shares] 41.3
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 37.02	[INR/shares] 37.6
Total diluted earnings (loss) per share	[INR/shares] 37.02	[INR/shares] 37.6
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	33,449.13	31,065.77
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 8,22,19,278	[shares] 7,26,13,311

## Textual information (26)

### Disclosure of earnings per share [Text Block]

#### Earnings per equity share

Basic EPS is calculated by dividing the profit for the year attributable to equity holders by the weighted average number of equity shares outstanding during the year.

Diluted EPS is calculated by dividing the profit attributable to equity holders by the weighted average number of equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on conversion of all the dilutive potential equity shares into equity shares.

#### Earnings Per Share

##### i. Profit attributable to equity holders (for Basic EPS)

	For the year ended March 31, 2023	For the year ended March 31, 2022
Profit attributable to equity holders	33,449.13	31,065.77
Profit attributable to equity holders of the parent	33,449.13	31,065.77

##### ii. Weighted average number of ordinary shares

	For the year ended March 31, 2023	For the year ended March 31, 2022
Issued ordinary shares at the beginning of the year	82,219,278	72,613,311
Effect of shares issued for consideration other than cash	-	-
Effect of exercise of share options	1,621,162	9,605,967
Weighted average number of shares at the end of the year for basic EPS	83,342,536	75,223,855
Effect of dilution:		
Potential equity shares	7,020,146	7,394,656
Weighted average number of shares at the end of the year for diluted EPS	90,362,683	82,618,511

#### Basic and Diluted earnings per share

	For the year ended March 31, 2023	For the year ended March 31, 2022
Basic earnings per share	40.13	41.30
Diluted earnings per share	37.02	37.60

**[610900] Notes - First time adoption**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No