

**ASK INVESTMENT MANAGERS LIMITED**  
Consolidated Financial Statements for period 01/04/2020 to 31/03/2021

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

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</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	01/04/2020	01/04/2019
Date of end of reporting period	31/03/2021	31/03/2020
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>01/04/2020 to 31/03/2021</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	11/06/2021
Date of signing of balance sheet by auditors	11/06/2021

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

	<b>01/04/2020 to 31/03/2021</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 AUDITORS 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 ventures comprising of the consolidated Balance sheet as at March 31 2021, 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 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, its joint ventures as at March 31, 2021, their consolidated profit including other comprehensive income, their consolidated cash flows and the consolidated statement of changes in equity for the year ended on that date.

#### Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditors Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group, joint ventures 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 Board of Directors report as included in Holding Company's annual report, but does not include the consolidated financial statements and our auditors report thereon. The other information 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 will 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 other information, 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 income, consolidated cash flows and consolidated statement of changes in equity of the Group including its joint ventures 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 ventures 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 ventures 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 ventures are responsible for assessing the ability of the Group and of its joint ventures 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 ventures are also responsible for overseeing the financial reporting process of the Group and of its joint ventures.

#### Auditors 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 auditors report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 managements 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 ventures to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors report to the related disclosures in the 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 auditors report. However, future events or conditions may cause the Group and its joint ventures 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 ventures 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) The consolidated financial statements of the Company for the year ended March 31, 2020,

included in these consolidated financial statements, have been audited by the predecessor auditor who expressed an unmodified opinion on those statements on June 24, 2020.

(b) The accompanying consolidated financial statements include unaudited financial statement and other unaudited financial information in respect of one subsidiary whose financial statement and other financial information reflect total assets of Rs 1137.93 lacs as at March 31, 2021, and total revenues of Rs 1656.52 lacs and net cash outflows of Rs 481.17 lacs 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 statements 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

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, joint ventures, as noted in the other matter paragraph we report, to the extent applicable, that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements;
- (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid 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, 2021 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 ventures none of the directors of the Groups companies, its joint ventures, incorporated in India, is disqualified as on March 31, 2021 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 ventures, the operating effectiveness of such controls, refer to our separate Report in Annexure 1 to this report;
- (g) In our opinion and based on the consideration of reports of other statutory auditors of the subsidiaries, joint ventures, the managerial remuneration for the year ended March 31, 2021 has been paid / provided by the Holding Company, its subsidiaries and joint ventures 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 Auditors 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, joint ventures, as noted in the Other matter paragraph:
  - i. The consolidated financial statements disclose the impact of pending litigations on its consolidated financial position of the Group and joint ventures in its consolidated financial statements Refer Note 27 to the consolidated financial statements;
  - ii. The Group, its joint ventures did not have any material foreseeable losses in long-term contracts including derivative contracts during the year ended March 31, 2021;
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, its subsidiaries, joint ventures, incorporated in India during the year ended March 31, 2021.

For S.R. Batliboi & Co. LLP

Chartered Accountant

ICAI Firm Registration Number 301003E/E300005

Sd/-

Per Shrawan Jalan

Partner

Membership No. 102102

UDIN: 21102102AAAALS2747

Place of signature: Mumbai

Date: June 11, 2021

#### ANNEXURE 1 TO THE INDEPENDENT AUDITORS 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)

In conjunction with our audit of the consolidated financial statements of ASK Investment Managers Limited (hereinafter referred to as the Holding Company) as of and for the year ended March 31, 2021, we have audited the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiaries (the Holding Company and its subsidiaries together referred to as the Group), its joint venture, which are companies incorporated in India, as of that date.

#### Managements Responsibility for Internal Financial Controls

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

#### Auditors Responsibility

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

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

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

#### Meaning of Internal Financial Controls With Reference to Consolidated Financial Statements

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

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

#### Opinion

In our opinion, the Group, its joint venture, which are companies incorporated in India, have, maintained in all material respects, adequate internal financial controls with reference to consolidated financial statements and such internal financial controls with reference to consolidated financial statements were operating effectively as at March 31, 2021, based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

#### Other Matters

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

For S.R. Batliboi & Co. LLP

Chartered Accountant

ICAI Firm Registration Number 301003E/E300005

Sd/-

Per Shrawan Jalan

Partner

Membership No. 102102

UDIN: 21102102AAAALS2747



Place of signature: Mumbai

Date: June11, 2021

**[110000] Balance sheet**

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

	31/03/2021	31/03/2020	31/03/2019
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	2,605.26	3,482.19	
Capital work-in-progress	4	0	
Other intangible assets	560.38	319.87	
Intangible assets under development	76.18	188.14	
Investments accounted for using equity method	727.04	632.1	
Non-current financial assets [Abstract]			
Non-current investments	10,005.12	8,037.32	
Loans, non-current	334.62	288.93	
Other non-current financial assets	0.5	0.5	
Total non-current financial assets	10,340.24	8,326.75	
Deferred tax assets (net)	735.47	676.39	
Other non-current assets	(A) 6,689.12	(B) 12,534.14	
Total non-current assets	21,737.69	26,159.58	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	31,789.51	29,336.45	
Trade receivables, current	25,157.02	18,471.84	
Cash and cash equivalents	2,991.26	936.28	
Bank balance other than cash and cash equivalents	15,691.17	11.24	
Loans, current	2,301.65	1,334.1	
Other current financial assets	872.08	544.58	
Total current financial assets	78,802.69	50,634.49	
Other current assets	9,580.26	12,208.26	
Total current assets	88,382.95	62,842.75	
Total assets	1,10,120.64	89,002.33	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	1,449.73	1,445.71	1,445.71
Other equity	90,845.06	67,767.33	
Total equity attributable to owners of parent	92,294.79	69,213.04	
Non controlling interest	0	0	
Total equity	92,294.79	69,213.04	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Other non-current financial liabilities	1,821.45	2,356.53	
Total non-current financial liabilities	1,821.45	2,356.53	
Provisions, non-current	844.87	741.04	
Deferred tax liabilities (net)	3,208.73	4,334.51	
Other non-current liabilities	84.67	148.29	
Total non-current liabilities	5,959.72	7,580.37	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	(C) 3,080.5	(D) 6,471.29	
Other current financial liabilities	643.64	604.67	
Total current financial liabilities	3,724.14	7,075.96	
Other current liabilities	2,897.77	1,733.27	
Provisions, current	4,063.94	2,615.29	
Current tax liabilities	1,180.28	784.4	

Total current liabilities	11,866.13	12,208.92	
Total liabilities	17,825.85	19,789.29	
Total equity and liabilities	1,10,120.64	89,002.33	

### Footnotes

(A) Income tax assets (net) : 1359.11 Other non-current assets : 5330.01

(B) Income tax assets (net) : 2687.97 Other non-current assets : 9846.17

(C) total outstanding dues of micro enterprises and small enterprises : 0 total outstanding dues of creditors other than micro enterprises and small enterprises : 3080.5

(D) total outstanding dues of micro enterprises and small enterprises : 0 total outstanding dues of creditors other than micro enterprises and small enterprises : 6471.29

## [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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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] 31.05	[INR/shares] 21.99	[INR/shares] 31.05	[INR/shares] 21.99
Total basic earnings (loss) per share	[INR/shares] 31.05	[INR/shares] 21.99	[INR/shares] 31.05	[INR/shares] 21.99
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 26.29	[INR/shares] 18.66	[INR/shares] 26.29	[INR/shares] 18.66
Total diluted earnings (loss) per share	[INR/shares] 26.29	[INR/shares] 18.66	[INR/shares] 26.29	[INR/shares] 18.66

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	64,676.36	58,851.31
Other income	4,296	1,419.96
Total income	68,972.36	60,271.27
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	14,565.05	14,597.76
Finance costs	305.89	364.73
Depreciation, depletion and amortisation expense	1,274.13	1,270.1
Other expenses	22,518.61	21,384.35
Total expenses	38,663.68	37,616.94
Profit before exceptional items and tax	30,308.68	22,654.33
Exceptional items before tax	0	-1,083.06
Total profit before tax	30,308.68	21,571.27
Tax expense [Abstract]		
Current tax	(A) 9,082.07	(B) 4,565.13
Deferred tax	-1,182.55	1,234.39
Total tax expense	7,899.52	5,799.52
Total profit (loss) for period from continuing operations	22,409.16	15,771.75
Share of profit (loss) of associates and joint ventures accounted for using equity method	94.94	125.12
Total profit (loss) for period	22,504.1	15,896.87
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Total other comprehensive income	4.69	172.33
Total comprehensive income	22,508.79	16,069.2
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	Yes	Yes
Other comprehensive income before tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [Abstract]		
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	-9.19	190.02
Other comprehensive income that will not be reclassified to profit or loss, before tax	-9.19	190.02
Components of other comprehensive income that will be reclassified to profit or loss, before tax [Abstract]		
Exchange differences on translation before tax [Abstract]		
Gains (losses) on exchange differences on translation, before tax	11.57	30.21
Total other comprehensive income, before tax, exchange differences on translation	11.57	30.21
Total other comprehensive income that will be reclassified to profit or loss, before tax	11.57	30.21
Total other comprehensive income, before tax	2.38	220.23
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [Abstract]		
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	-2.31	47.9
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-2.31	47.9
Total other comprehensive income	4.69	172.33
Total comprehensive income	22,508.79	16,069.2
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		

Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 31.05	[INR/shares] 21.99
Total basic earnings (loss) per share	[INR/shares] 31.05	[INR/shares] 21.99
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 26.29	[INR/shares] 18.66
Total diluted earnings (loss) per share	[INR/shares] 26.29	[INR/shares] 18.66

### Footnotes

- (A) Current tax : 8943.36 Short tax provision for earlier years : 138.71  
(B) Current tax : 4561.96 Short tax provision for earlier years : 3.17

## [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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	22,504.1	15,896.87		22,504.1
Changes in comprehensive income components	4.69	172.33		4.69
Total comprehensive income	22,508.79	16,069.2		22,508.79
Other changes in equity [Abstract]				
Other additions to reserves	233.01	582.86		233.01
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Increase (decrease) through other changes, equity	323.24	0		323.24
Other changes in equity, others	12.69	0		12.69
Total other changes in equity	568.94	582.86		568.94
Total increase (decrease) in equity	23,077.73	16,652.06		23,077.73
Other equity at end of period	90,845.06	67,767.33	51,115.27	90,845.06

## 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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	15,896.87		22,504.1	15,896.87
Changes in comprehensive income components	172.33		11.57	30.21
Total comprehensive income	16,069.2		22,515.67	15,927.08
Other changes in equity [Abstract]				
Other additions to reserves	582.86		233.01	582.86
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings	0		206.72	1.01
Total appropriations for dividend, dividend tax and retained earnings	0		206.72	1.01
Increase (decrease) through other changes, equity	0		323.24	0
Other changes in equity, others	0		2.02	0
Total other changes in equity	582.86		351.55	581.85
Total increase (decrease) in equity	16,652.06		22,867.22	16,508.93
Other equity at end of period	67,767.33	51,115.27	90,486.23	67,619.01

## 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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	51,110.08	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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Increase (decrease) through other changes, equity	323.24	0		
Total other changes in equity	323.24	0		
Total increase (decrease) in equity	323.24	0		0
Other equity at end of period	13,856.53	13,533.29	13,533.29	52.44

## 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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Other additions to reserves			(A) 116.12	(B) 582.86
Total other changes in equity			116.12	582.86
Total increase (decrease) in equity	0		116.12	582.86
Other equity at end of period	52.44	52.44	3,564.3	3,448.18

(A) Share based payment cost

(B) Share based payment cost

## 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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		(A) 116.89		
Total other changes in equity		116.89		
Total increase (decrease) in equity		116.89	0	
Other equity at end of period	2,865.32	419.18	302.29	302.29

(A) Share based payment cost

**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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		22,504.1
Changes in comprehensive income components	11.57	30.21		
Total comprehensive income	11.57	30.21		22,504.1
Other changes in equity [Abstract]				
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings				206.72
Total appropriations for dividend, dividend tax and retained earnings				206.72
Other changes in equity, others				2.02
Total other changes in equity				-204.7
Total increase (decrease) in equity	11.57	30.21		22,299.4
Other equity at end of period	-56.13	-67.7	-97.91	72,642.49

**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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	15,896.87		22,504.1	15,896.87
Changes in comprehensive income components	0			0
Total comprehensive income	15,896.87		22,504.1	15,896.87
Other changes in equity [Abstract]				
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings	1.01		206.72	1.01
Total appropriations for dividend, dividend tax and retained earnings	1.01		206.72	1.01
Other changes in equity, others	0		(A) 2.02	0
Total other changes in equity	-1.01		-204.7	-1.01
Total increase (decrease) in equity	15,895.86		22,299.4	15,895.86
Other equity at end of period	50,343.09	34,447.23	72,642.49	50,343.09

(A) Adjusted amount



## 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]		
		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		-6.88	142.12	
Total comprehensive income		-6.88	142.12	
Total increase (decrease) in equity		-6.88	142.12	
Other equity at end of period	34,447.23	96.87	103.75	-38.37

## 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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Changes in comprehensive income components	-6.88	142.12		
Total comprehensive income	-6.88	142.12		0
Other changes in equity [Abstract]				
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings				-206.72
Total appropriations for dividend, dividend tax and retained earnings				-206.72
Other changes in equity, others				10.67
Total other changes in equity				217.39
Total increase (decrease) in equity	-6.88	142.12		217.39
Other equity at end of period	96.87	103.75	-38.37	261.96
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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings	-1.01		-206.72	-1.01
Total appropriations for dividend, dividend tax and retained earnings	-1.01		-206.72	-1.01
Other changes in equity, others	0		(A) -2.02	0
Total other changes in equity	1.01		204.7	1.01
Total increase (decrease) in equity	1.01		204.7	1.01
Other equity at end of period	44.57	43.56	249.27	44.57
Description of nature of other equity, others	Refer to child member		Statutory Reserve	Statutory Reserve

## Footnotes

(A) Adjusted Amount

## 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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other changes in equity, others		(A) 12.69	0	
Total other changes in equity		12.69	0	
Total increase (decrease) in equity		12.69	0	
Other equity at end of period	43.56	12.69	0	0
Description of nature of other equity, others		Class B Equity shares	NA	

## Footnotes

(A) 126893 Class B Equity Shares of Rs. 10/- each fully paid up of ASK Property Investment Advisors Private Limited

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

	01/04/2020 to 31/03/2021
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]

(b) Other equity	Reserves and Surplus		Items of OCI							Total attributable to owners of the Group	Share price per allc
	Capital reserve	Securities premium	Capital redemption reserve	General reserve	Retained earnings	Share options outstanding account	Foreign currency translation reserve	Statutory reserve			
Balance as at April 1, 2019	7.42	13,533.29	52.44	302.29	34,447.23	2,865.32	(97.91)	43.56	(38.37)	51,115.27	0
Total comprehensive income for year ended March 31, 2020											
Profit for the year	0	0	0	0	15896.87	0	0	0	0	15896.87	0
Other comprehensive income for the year (net of tax)	0	0	0	0	0	0	30.21	0	142.12	172.33	0
Transfer/utilisations											
Share based payment cost	0	0	0	0	0	582.86	0	0	0	582.86	0
Transferred from retained earnings to special reserve	0	0	0	0	1.01	0	0	-1.01	0	0	0
Balance as at											

March 31, 2020	7.42	13533.29	52.44	302.29	50345.10782	3448.18	-67.7	42.55	103.75	67767.33	0
Total comprehensive income for year ended March 31, 2021											
Profit for the year	0	0	0	0	22504.1	0	0	0	0	22504.10	0
Other comprehensive income for the year (net of tax)	0	0	0	0	0	0	11.57	0	-6.88	4.69	0
	7.42	13533.29	52.44	302.29	72849.21	3448.18	-56.13	42.55	96.87	90276.12	0
Transfer/utilisations											
Share based payment cost	0	0	0	116.89	0	116.12	0	0	0	233.01	0
Transferred from retained earnings to special reserve	0	0	0	0	-206.72	0	0	206.72	0	0	0
Share options exercised	0	323.24	0	0	0	0	0	0	0	323.24	
										0	
Balance as at March 31, 2021	7.42	13856.53	52.44	419.18	72642.49	3564.30	-56.13	249.27	96.87	90832.37	0

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

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>	<b>31/03/2019</b>
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	30,308.68	21,571.27	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	305.89	364.73	
Adjustments for decrease (increase) in trade receivables, current	-6,842.75	-1,631.51	
Adjustments for decrease (increase) in other current assets	(A) 5,866.85	(B) -4,947.54	
Adjustments for other financial assets, current	-327.5	-103.78	
Adjustments for increase (decrease) in trade payables, current	-3,390.79	43.6	
Adjustments for increase (decrease) in other current liabilities	1,026.67	195.65	
Adjustments for depreciation and amortisation expense	1,274.13	1,270.1	
Adjustments for provisions, current	1,543.29	891.19	
Adjustments for other financial liabilities, current	30.77	-23.94	
Adjustments for unrealised foreign exchange losses gains	11.57	30.21	
Adjustments for dividend income	151.26	877.7	
Adjustments for interest income	1,655.66	430.75	
Adjustments for share-based payments	116.09	582.81	
Adjustments for fair value losses (gains)	-1,541.57	275.41	
Other adjustments for which cash effects are investing or financing cash flow	(C) -382.42	(D) 66.57	
Other adjustments for non-cash items	(E) 527.26	(F) 270.63	
Total adjustments for reconcile profit (loss)	-3,589.43	-4,024.32	
Net cash flows from (used in) operations	26,719.25	17,546.95	
Income taxes paid (refund)	7,302.18	5,511.37	
Net cash flows from (used in) operating activities	19,417.07	12,035.58	
Cash flows from used in investing activities [Abstract]			
Other cash payments to acquire equity or debt instruments of other entities	-7,409.97	11,626.08	
Purchase of property, plant and equipment	76.4	130.22	
Purchase of intangible assets	583.56	279.67	
Interest received	1,770.11	86.47	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	(G) -25,410.47	(H) 209.65	
Net cash flows from (used in) investing activities	-16,890.35	-11,739.85	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	339.95	0	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	-811.69	-817.51	
Net cash flows from (used in) financing activities	-471.74	-817.51	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,054.98	-521.78	
Net increase (decrease) in cash and cash equivalents	2,054.98	-521.78	
Cash and cash equivalents cash flow statement at end of period	2,991.26	936.28	1,458.06

**Footnotes**

- (A) Increase / (decrease) in loans : -981.83 (Decrease) / increase in other assets : 6848.68  
 (B) Increase / (decrease) in loans : 717.63 (Decrease) / increase in other assets : -5665.17  
 (C) Gain on sale of current investments : -478.53 Share in profits of joint ventures : 94.94 Loss on lease modification : 1.17  
 (D) Gain on sale of current investments : -56 Share in profits of joint ventures : 125.12 Loss on lease modification : -2.55  
 (E) GST credit written off : 74.21 Bad debts written off : 157.57 Advances written off : 295.48  
 (F) GST credit written off : 104.19 Bad debts written off : 153.36 Advances written off : 13.08  
 (G) Changes in capital work-in-progress and intangibles under development : 107.96 (Investment) / redemption in debentures, bonds, sponsor contribution (net) : -10518.42 Purchase of fixed deposits : -15000.01  
 (H) Changes in capital work-in-progress and intangibles under development : -6.22 (Investment) / redemption in debentures, bonds, sponsor contribution (net) : 217.17 Purchase of fixed deposits : -1.3

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

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]	-

## Textual information (3)

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

#### 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 assets recoverable amount. An assets recoverable amount is the higher of an assets 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

##### i. Change in accounting policy

Ministry of Corporate Affairs ("MCA") through Companies (Indian Accounting Standards) Amendment Rules, 2019 and Companies (Indian Accounting Standards) Second Amendment Rules, has notified Ind AS 116 Leases which replaces the existing standard, Ind AS 17 leases, and other interpretations. Ind AS 116 sets out the principles for the recognition, measurement, presentation and disclosure of leases. It introduces a single, on-balance sheet lease accounting model for lessees.

Effective April 1, 2019 the Group has adopted Ind AS 116 using modified retrospective approach wherein the right-of-use asset is measured at an amount equal to lease liability at the date on initial application, adjusted by the amount of any prepaid or accrued lease payments relating to lease recognised in the balance sheet immediately before the date of initial application. Accordingly, the Group has not restated comparative information.

under leases accounting policy.

##### ii. Accounting for leases

The Groups 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.

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.

iii. 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.

iv. 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 Groups 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 Groups 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 subsidiaries and joint venture

Investment in subsidiaries and joint venture is carried at cost less impairment if any, in the financial statements.

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 Groups 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 Groups 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>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</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]**

## Reporting entity

ASK Investment Managers Limited (the "Company" or the "Holding Company" or the "Parent") is a Company domiciled in India and incorporated under the provisions of the Companies Act, 1956. The Company, its subsidiaries and joint venture (together known as the "Group" and "joint venture") 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 NBFC activity. The registered office of the Company is located at Birla Aurora, 16 Level, Office Floor 9, Dr. Annie Besant Road, Worli, Mumbai - 400 030.

As per the approval received from Registrar of Companies, Mumbai, Maharashtra, with effect from July 26, 2018 the status of the Company has been changed from Private Limited to Public Limited and consequently name of the Company has been changed to ASK Investment Managers Limited.

## Textual information (5)

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

#### 2. Basis of preparation

##### A. Statement of compliance

These consolidated financial statements have been prepared in accordance with the Indian Accounting Standards ('Ind AS'), prescribed under Section 133 of the Companies Act, 2013 (the 'Act') and other relevant provisions of the Act.

The consolidated financial statements were authorised for issue by the Company's Board of Directors on June 11, 2021.

##### 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 Group, its subsidiaries and its joint venture (jointly referred to as the 'Group' herein under) considered in these consolidated financial statements are:

##### a) List of entities consolidated

Name of the Group	Country of Incorporation	Percentage of ownership interest	
		As at March 31, 2021	As at March 31, 2020
ASK Wealth Advisory Private Limited	India	100.00%	100.00%
ASK Property Investment Advisors Private Limited ^	India	100.00%	100.00%
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%

^With effect from June 29, 2018, ASK Property Investment Advisors Private Limited became a fully owned subsidiary of the Company.



## b) Joint Venture

Name of the Group	Country of Incorporation	Proportion (%) of equity interest	
		As at March 31, 2021	As at March 31, 2020
ASK Pravi Capital Advisors Private Limited	India	50.00%	50.00%

## Consolidation procedures:

## (i) Subsidiaries

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

The acquisition method of accounting is used to account for business combinations by the Group. The Group combines the financial statements of the parent and its subsidiaries line by line adding together like items of assets, liabilities, equity, income and expenses. Inter Group transactions, balances and unrealised gains on transactions between group companies are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset. Accounting policies of subsidiaries have been changed wherever necessary to ensure consistency with the policies adopted by the Group.

## (ii) Non controlling interests (NCI)

Non-controlling interests in the results and equity of subsidiaries are shown separately in the consolidated statement of profit and loss, consolidated statement of changes in equity and consolidated balance sheet respectively.

## (iii) Equity accounted investees

The Group's interest in equity accounted investees comprise interest in joint venture. A joint venture is an arrangement in which the Group has joint control over the financial reporting policies and has rights to the net assets of the arrangement, rather than rights to its assets and obligations for its liabilities. Interest in joint venture is accounted for using the equity method. They are initially recognised at cost which includes transaction costs. Subsequent to initial recognition, the consolidated financial statements include the Group's share of profit and loss and Other comprehensive income (OCI) of equity-accounted investees until the date on which joint control ceases. Unrealised gains arising from transactions with equity accounted investees are eliminated against the investment to the extent of the Group's interest in the investee.

## (iv) Transactions eliminated on consolidation

Intra-group balances and transactions, and any unrealised income and expenses arising from intra-group transactions, are eliminated. Unrealised gains arising from transactions with equity accounted investees are eliminated against the investment to the extent of the Group's interest in the investee. Unrealised losses are eliminated in the same way as unrealised gains, but only to the extent that there is no evidence of impairment.

#### 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. 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.

#### IX. 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.

#### F. Measurement of fair values

The Groups 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.

## Textual information (6)

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

#### 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 assets recoverable amount. An assets recoverable amount is the higher of an assets 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

##### i. Change in accounting policy

Ministry of Corporate Affairs ("MCA") through Companies (Indian Accounting Standards) Amendment Rules, 2019 and Companies (Indian Accounting Standards) Second Amendment Rules, has notified Ind AS 116 Leases which replaces the existing standard, Ind AS 17 leases, and other interpretations. Ind AS 116 sets out the principles for the recognition, measurement, presentation and disclosure of leases. It introduces a single, on-balance sheet lease accounting model for lessees.

Effective April 1, 2019 the Group has adopted Ind AS 116 using modified retrospective approach wherein the right-of-use asset is measured at an amount equal to lease liability at the date on initial application, adjusted by the amount of any prepaid or accrued lease payments relating to lease recognised in the balance sheet immediately before the date of initial application. Accordingly, the Group has not restated comparative information.

under leases accounting policy.

##### ii. Accounting for leases

The Groups 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 contact 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.

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.

iii. 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.

iv. 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 Groups 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 Groups 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 subsidiaries and joint venture

Investment in subsidiaries and joint venture is carried at cost less impairment if any, in the financial statements.

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 Groups 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 Groups 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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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]	
	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			177.03	3,671.57
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			13.49	-51.24
Total increase (decrease) through transfers and other changes, property, plant and equipment			13.49	-51.24
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			336.91	18.8
Total disposals and retirements, property, plant and equipment			336.91	18.8
Total increase (decrease) in property, plant and equipment			-146.39	3,601.53
Property, plant and equipment at end of period	2,605.26	3,482.19	5,195.36	5,341.75

## 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]		
		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		931.08	954.28	
Total Depreciation property plant and equipment		931.08	954.28	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		3.35	2.97	
Total increase (decrease) through transfers and other changes, property, plant and equipment		3.35	2.97	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		203.89	18.77	
Total disposals and retirements, property, plant and equipment		203.89	18.77	
Total increase (decrease) in property, plant and equipment		730.54	938.48	
Property, plant and equipment at end of period	1,740.22	2,590.1	1,859.56	921.08

## 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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	13.97	14.93		13.97
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-41.23	-50.38		
Total Depreciation property plant and equipment	-41.23	-50.38		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0.04		0.29
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0.04		0.29
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.03		
Total disposals and retirements, property, plant and equipment		0.03		
Total increase (decrease) in property, plant and equipment	-27.26	-35.44		14.26
Property, plant and equipment at end of period	119.32	146.58	182.02	391.09

**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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	14.93			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			41.23	50.38
Total Depreciation property plant and equipment			41.23	50.38
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.49		0.29	0.45
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.49		0.29	0.45
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.26			0.23
Total disposals and retirements, property, plant and equipment	0.26			0.23
Total increase (decrease) in property, plant and equipment	15.16		41.52	50.6
Property, plant and equipment at end of period	376.83	361.67	271.77	230.25

## 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]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		13.97	14.93	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-41.23	-50.38	
Total Depreciation property plant and equipment		-41.23	-50.38	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0.04	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0.04	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0.03	
Total disposals and retirements, property, plant and equipment			0.03	
Total increase (decrease) in property, plant and equipment		-27.26	-35.44	
Property, plant and equipment at end of period	179.65	119.32	146.58	182.02

## 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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	13.97	14.93		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				41.23
Total Depreciation property plant and equipment				41.23
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.29	0.49		0.29
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.29	0.49		0.29
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.26		
Total disposals and retirements, property, plant and equipment		0.26		
Total increase (decrease) in property, plant and equipment	14.26	15.16		41.52
Property, plant and equipment at end of period	391.09	376.83	361.67	271.77

## 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]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			14.69	18.03
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	50.38		-31.89	-39.62
Total Depreciation property plant and equipment	50.38		-31.89	-39.62
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.45		0.03	0.3
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.45		0.03	0.3
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.23			0
Total disposals and retirements, property, plant and equipment	0.23			0
Total increase (decrease) in property, plant and equipment	50.6		-17.17	-21.29
Property, plant and equipment at end of period	230.25	179.65	36.32	53.49



## 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]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		14.69	18.03	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		1.11	1.86	
Total increase (decrease) through transfers and other changes, property, plant and equipment		1.11	1.86	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment		15.8	19.89	
Property, plant and equipment at end of period	74.78	283.27	267.47	247.58

## 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]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				14.69
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	31.89	39.62		-31.89
Total Depreciation property plant and equipment	31.89	39.62		-31.89
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	1.08	1.56		0.03
Total increase (decrease) through transfers and other changes, property, plant and equipment	1.08	1.56		0.03
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0		
Total disposals and retirements, property, plant and equipment		0		
Total increase (decrease) in property, plant and equipment	32.97	41.18		-17.17
Property, plant and equipment at end of period	246.95	213.98	172.8	36.32

## 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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	18.03		14.69	18.03
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-39.62			
Total Depreciation property plant and equipment	-39.62			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.3		1.11	1.86
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.3		1.11	1.86
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0			0
Total disposals and retirements, property, plant and equipment	0			0
Total increase (decrease) in property, plant and equipment	-21.29		15.8	19.89
Property, plant and equipment at end of period	53.49	74.78	283.27	267.47

## 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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		31.89	39.62	
Total Depreciation property plant and equipment		31.89	39.62	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		1.08	1.56	
Total increase (decrease) through transfers and other changes, property, plant and equipment		1.08	1.56	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment		32.97	41.18	
Property, plant and equipment at end of period	247.58	246.95	213.98	172.8

## 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]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	44.4	62.23		44.4
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-62.9	-80.51		
Total Depreciation property plant and equipment	-62.9	-80.51		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-0.41	0.05		-0.95
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.41	0.05		-0.95
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		150.21
Total disposals and retirements, property, plant and equipment	0	0		150.21
Total increase (decrease) in property, plant and equipment	-18.91	-18.23		-106.76
Property, plant and equipment at end of period	59.82	78.73	96.96	339.47

## 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]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	62.23			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			62.9	80.51
Total Depreciation property plant and equipment			62.9	80.51
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.38		-0.54	0.33
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.38		-0.54	0.33
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	18.54		150.21	18.54
Total disposals and retirements, property, plant and equipment	18.54		150.21	18.54
Total increase (decrease) in property, plant and equipment	44.07		-87.85	62.3
Property, plant and equipment at end of period	446.23	402.16	279.65	367.5

## 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]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		44.4	62.23	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-62.9	-80.51	
Total Depreciation property plant and equipment		-62.9	-80.51	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		-0.41	0.05	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-0.41	0.05	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-18.91	-18.23	
Property, plant and equipment at end of period	305.2	59.82	78.73	96.96

## 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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	44.4	62.23		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				62.9
Total Depreciation property plant and equipment				62.9
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-0.95	0.38		-0.54
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.95	0.38		-0.54
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	150.21	18.54		150.21
Total disposals and retirements, property, plant and equipment	150.21	18.54		150.21
Total increase (decrease) in property, plant and equipment	-106.76	44.07		-87.85
Property, plant and equipment at end of period	339.47	446.23	402.16	279.65



## 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]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			3.56	34.17
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	80.51		-108.49	-102.57
Total Depreciation property plant and equipment	80.51		-108.49	-102.57
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.33		0.16	0.5
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.33		0.16	0.5
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	18.54		0	0
Total disposals and retirements, property, plant and equipment	18.54		0	0
Total increase (decrease) in property, plant and equipment	62.3		-104.77	-67.9
Property, plant and equipment at end of period	367.5	305.2	292.71	397.48

## 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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		3.56	34.17	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0.67	1.13	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0.67	1.13	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		4.23	35.3	
Property, plant and equipment at end of period	465.38	768.34	764.11	728.81

## 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]			
	Owned and leased assets [Member]			Assets held under lease [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]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				3.56
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	108.49	102.57		-108.49
Total Depreciation property plant and equipment	108.49	102.57		-108.49
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.51	0.63		0.16
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.51	0.63		0.16
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0		0
Total disposals and retirements, property, plant and equipment		0		0
Total increase (decrease) in property, plant and equipment	109	103.2		-104.77
Property, plant and equipment at end of period	475.63	366.63	263.43	292.71

## 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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	34.17		3.56	34.17
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-102.57			
Total Depreciation property plant and equipment	-102.57			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.5		0.67	1.13
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.5		0.67	1.13
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-67.9		4.23	35.3
Property, plant and equipment at end of period	397.48	465.38	768.34	764.11

## 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]	
	31/03/2019		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		108.49	102.57	
Total Depreciation property plant and equipment		108.49	102.57	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0.51	0.63	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0.51	0.63	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment			109	103.2
Property, plant and equipment at end of period	728.81	475.63	366.63	263.43

## 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]	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]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	100.41	3,542.21		100.41
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-686.57	-681.2		
Total Depreciation property plant and equipment	-686.57	-681.2		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	10.36	-55.1		12.37
Total increase (decrease) through transfers and other changes, property, plant and equipment	10.36	-55.1		12.37
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	133.02	0		186.7
Total disposals and retirements, property, plant and equipment	133.02	0		186.7
Total increase (decrease) in property, plant and equipment	-708.82	2,805.91		-73.92
Property, plant and equipment at end of period	2,097.09	2,805.91	0	3,413.19

## 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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3,542.21			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			686.57	681.2
Total Depreciation property plant and equipment			686.57	681.2
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-55.1		2.01	
Total increase (decrease) through transfers and other changes, property, plant and equipment	-55.1		2.01	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		53.68	
Total disposals and retirements, property, plant and equipment	0		53.68	
Total increase (decrease) in property, plant and equipment	3,487.11		634.9	681.2
Property, plant and equipment at end of period	3,487.11	0	1,316.1	681.2

## 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]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		100.41	3,542.21	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		12.37	-55.1	
Total increase (decrease) through transfers and other changes, property, plant and equipment		12.37	-55.1	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		186.7	0	
Total disposals and retirements, property, plant and equipment		186.7	0	
Total increase (decrease) in property, plant and equipment		-73.92	3,487.11	
Property, plant and equipment at end of period	0	3,413.19	3,487.11	0



## 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]			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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
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				100.41
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	686.57	681.2		-686.57
Total Depreciation property plant and equipment	686.57	681.2		-686.57
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	2.01			10.36
Total increase (decrease) through transfers and other changes, property, plant and equipment	2.01			10.36
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	53.68			133.02
Total disposals and retirements, property, plant and equipment	53.68			133.02
Total increase (decrease) in property, plant and equipment	634.9	681.2		-708.82
Property, plant and equipment at end of period	1,316.1	681.2	0	2,097.09

## 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, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	3,542.21		100.41	3,542.21
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-681.2			
Total Depreciation property plant and equipment	-681.2			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-55.1		12.37	-55.1
Total increase (decrease) through transfers and other changes, property, plant and equipment	-55.1		12.37	-55.1
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		186.7	0
Total disposals and retirements, property, plant and equipment	0		186.7	0
Total increase (decrease) in property, plant and equipment	2,805.91		-73.92	3,487.11
Property, plant and equipment at end of period	2,805.91	0	3,413.19	3,487.11

## 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]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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		686.57	681.2	
Total Depreciation property plant and equipment		686.57	681.2	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		2.01		
Total increase (decrease) through transfers and other changes, property, plant and equipment		2.01		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		53.68		
Total disposals and retirements, property, plant and equipment		53.68		
Total increase (decrease) in property, plant and equipment		634.9	681.2	
Property, plant and equipment at end of period	0	1,316.1	681.2	0

## 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]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Right to use	Right to use		Right to 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	100.41	3,542.21		100.41
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-686.57	-681.2		
Total Depreciation property plant and equipment	-686.57	-681.2		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	10.36	-55.1		12.37
Total increase (decrease) through transfers and other changes, property, plant and equipment	10.36	-55.1		12.37
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	133.02	0		(A) 186.7
Total disposals and retirements, property, plant and equipment	133.02	0		186.7
Total increase (decrease) in property, plant and equipment	-708.82	2,805.91		-73.92
Property, plant and equipment at end of period	2,097.09	2,805.91	0	3,413.19

(A) Right of Use - Property : 148.17 Right of Use - Car : 38.53

## 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]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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 to use		Right to use	Right to 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) 3,542.21			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			(E) 686.57	(F) 681.2
Total Depreciation property plant and equipment			686.57	681.2
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	(G) -55.1		2.01	
Total increase (decrease) through transfers and other changes, property, plant and equipment	-55.1		2.01	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		(H) 53.68	
Total disposals and retirements, property, plant and equipment	0		53.68	
Total increase (decrease) in property, plant and equipment	3,487.11		634.9	681.2
Property, plant and equipment at end of period	(A) 3,487.11	(B) 0	1,316.1	(C) 681.2

## Footnotes

(A) Right of Use - Property : 3398.82 Right of Use - Car : 88.29

(B) Right of Use - Property : 0 Right of Use - Car : 0

(C) Right of Use - Property : 654.1 Right of Use - Car : 27.1

(D) Right of Use - Property : 3453.92 Right of Use - Car : 88.29

(E) Right of Use - Property : 667.95 Right of Use - Car : 18.62

(F) Right of Use - Property : 654.1 Right of Use - Car : 27.1

(G) Right of Use - Property : -55.1 Right of Use - Car : 0

(H) Right of Use - Property : 38.76 Right of Use - Car : 14.92

**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]
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]
	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	0

**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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	written down value
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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	written down value
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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	written down value
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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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 or useful life of asset, whichever is lower	straight-line basis or useful life of asset, whichever is lower
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	as per lease period	as per lease period
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]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	written down value
Useful lives or depreciation rates, property, plant and equipment	NA	NA
Whether property, plant and equipment are stated at revalued amount	No	No

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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]		Internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	NA	NA
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	NA	NA
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of other intangible assets [Axis]	Computer software [Member]	
	Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	written down value	written down value
Useful lives or amortisation rates, other intangible assets	3 Years	3 Years
Whether other intangible assets are stated at revalued amount	No	No

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

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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			583.56	279.67
Disposals and retirements, other intangible assets [Abstract]				
Disposals			1.45	
Total Disposals and retirements, Other intangible assets			1.45	
Total increase (decrease) in Other intangible assets			582.11	279.67
Other intangible assets at end of period	560.38	319.87	1,625.83	1,043.72

## 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]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		343.05	315.82	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		1.45		
Total Disposals and retirements, Other intangible assets		1.45		
Total increase (decrease) in Other intangible assets		341.6	315.82	
Other intangible assets at end of period	764.05	1,065.45	723.85	408.03

## 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]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	583.56	279.67		583.56
Amortisation other intangible assets	-343.05	-315.82		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0			1.45
Total Disposals and retirements, Other intangible assets	0			1.45
Total increase (decrease) in Other intangible assets	240.51	-36.15		582.11
Other intangible assets at end of period	560.38	319.87	356.02	1,625.83

## 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]			
	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]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	279.67			
Amortisation other intangible assets			343.05	315.82
Disposals and retirements, other intangible assets [Abstract]				
Disposals			1.45	
Total Disposals and retirements, Other intangible assets			1.45	
Total increase (decrease) in Other intangible assets	279.67		341.6	315.82
Other intangible assets at end of period	1,043.72	764.05	1,065.45	723.85

## 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]			
	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Sub classes of other intangible assets [Axis]		Accumulated amortization and impairment [Member]	Carrying amount [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	31/03/2019		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		583.56	279.67	
Amortisation other intangible assets		-343.05	-315.82	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0		
Total Disposals and retirements, Other intangible assets		0		
Total increase (decrease) in Other intangible assets		240.51	-36.15	
Other intangible assets at end of period	408.03	560.38	319.87	356.02

## 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]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	583.56	279.67		
Amortisation other intangible assets				343.05
Disposals and retirements, other intangible assets [Abstract]				
Disposals	1.45			1.45
Total Disposals and retirements, Other intangible assets	1.45			1.45
Total increase (decrease) in Other intangible assets	582.11	279.67		341.6
Other intangible assets at end of period	1,625.83	1,043.72	764.05	1,065.45

## 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]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Changes in Other intangible assets [Abstract]		
Amortisation other intangible assets	315.82	
Total increase (decrease) in Other intangible assets	315.82	
Other intangible assets at end of period	723.85	408.03

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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]		Financial assets, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	47,348.3	21,587.47	25,157.02	18,471.84
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]			
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at fair value through other comprehensive income, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	25,157.02	18,471.84	0	0
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	NA	NA	Refer to child member	Refer to child member

## Disclosure of financial assets [Table]

..(3)

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 measured at fair value through other comprehensive income, category [Member]		Financial assets, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	22,191.28	3,115.63
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	NA	NA	Refer to child member	Refer to child member

## 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 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	18,682.43	947.52	(A) 18,682.43	(B) 947.52
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 : 2991.26 Other bank balances : 15691.17

(B) Cash and cash equivalents : 936.28 Other bank balances : 11.24

## 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 1 [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through other comprehensive income, category [Member]		Financial assets measured at fair value through other comprehensive income, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
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	NA	NA

## 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 2 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	3,508.85	2,168.11	(A) 3,508.85	(B) 2,168.11
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 and Non-current financial asset, Current and Non Current Loans,	Other current and Non-current financial asset, Current and Non Current Loans,
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 : 872.08 Non-current Loans : 334.62 Current Loans : 2301.65 Other non-current financial assets : 0.5

(B) Current Loans : 1334.1 Other current financial assets : 544.58 Non Current Loans : 288.93 Other current financial assets : 0.5

## Disclosure of financial assets [Table]

..(7)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
	Financial assets at fair value through other comprehensive income, category [Member]		Financial assets measured at fair value through other comprehensive income, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
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	NA	NA

## Disclosure of financial assets [Table]

..(8)

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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	40,934.61	37,373.77	0	14.79
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]**

..(9)

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

Classes of financial assets [Axis]	Equity investments [Member]			
	Financial assets at amortised cost, category [Member]		Financial assets at fair value through other comprehensive income, category [Member]	
Categories of financial assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	14.79
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	NA	NA	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]	Equity investments [Member]		Other financial assets at fair value class [Member]	
	Financial assets measured at fair value through other comprehensive income, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	14.79	40,934.61	37,358.98
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	NA	NA	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(11)

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

Classes of financial assets [Axis]	Other financial assets at fair value class I [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	21,325.43	26,188.87	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	NA	NA



**Disclosure of financial assets [Table]**

..(12)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
	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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	21,325.43	26,188.87	(A) 21,325.43	(B) 26,188.87
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 Current and Non-current	- Investment in mutual funds Current and Non-current

**Footnotes**

(A) - Investment in mutual funds-Current : 15642.11 - Investment in funds - Non-current : 5683.32

(B) - Investment in mutual funds Current : 22392.38 - Investment in funds Non-current : 3796.49

**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 2 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	340.02	323.84	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	NA	NA

**Disclosure of financial assets [Table]**

..(14)

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 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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	340.02	323.84	(A) 340.02	(B) 323.84
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 preference shares - Current	- Investment in preference shares - Current

**Footnotes**

(A) - Investment in preference shares - Current : 340.02

(B) - Investment in preference shares : 323.84

**Disclosure of financial assets [Table]**

..(15)

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, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	19,269.16	10,846.27	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	NA	NA

**Disclosure of financial assets [Table]**

..(16)

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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	19,269.16	10,846.27	(A) 19,269.16	(B) 10,846.27
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 debentures, Current and Non current	- Investment in debentures, Current and Non current

**Footnotes**

(A) - Investment in debentures - current : 14947.36 - Investment in debentures - Non-current : 4321.8

(B) - Investment in debentures - Current : 6620.23 - Investment in debentures - Non current : 4226.04

**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]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	5,545.59	9,432.49	(A) 5,545.59	(B) 9,432.49
Financial liabilities, at fair value	0	0	0	0

**Footnotes**

(A) Trade payables : 3080.5 Other non-current financial liabilities : 1821.45 Other current financial liabilities : 643.64

(B) Trade payables : 6471.29 Other non-current financial liabilities : 2356.53 Other current financial liabilities : 604.67

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

	<b>01/04/2020 to 31/03/2021</b>
Disclosure of financial instruments [TextBlock]	Textual information (7) [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]	Textual information (8) [See below]
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of how entity manages liquidity risk [TextBlock]	Textual information (9) [See below]
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	

## Textual information (7)

### Disclosure of financial instruments [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, 2021 and March 31, 2020 are as follows:

March 31, 2021	Carrying amount			Fair value			
	FVTPL	Amortised cost	Total	Level 1	Level 2	Level 3	Total
Financial assets : Current							
Cash and cash equivalents	0	2991.26	2991.26	0	0	0	0
Other bank balances	0	15691.17	15691.17	0	0	0	0
Current investments:							
- Investment in mutual funds	15642.11	0	15642.11	15642.11	0	0	15642.11
- Investment in preference shares	340.02	0	340.02	0	0	340.02	340.02
- Investment in debentures	14947.36	0	14947.36	0	0	14947.36	14947.36
Trade receivables - Current	0	25157.02	25157.02	0	0	0	0
Other current financial asset	0	872.08	872.08	0	0	0	0
Loans	0	334.62	334.62	0	0	0	0

Financial assets : Non - Current							
- Investment in debentures	4321.8	0	4321.8	0	0	4321.8	4321.8
- Investment in equity instruments	0	0	0	0	0	0	0
- Investment in funds	5683.32	0	5683.32	0	0	5683.32	5683.32
Loans	0	2301.65	2301.65	0	0	0	0
Other financial assets	0	0.5	0.5	0	0	0	0
	40934.61	47348.3	88282.91	15642.11	0	25292.5	40934.61
Financial liabilities							
Trade payables	0	3080.5	3080.5	0	0	0	0
Other non-current financial liabilities	0	1821.45	1821.45	0	0	0	0
Other current financial liabilities	0	643.64	643.64	0	0	0	0
	0	5545.59	5545.59	0	0	0	0

March 31, 2020	Carrying amount			Fair value			Total
	FVTPL	Amortised cost	Total	Level 1	Level 2	Level 3	
Financial assets : Current							
Cash and cash equivalents	0	936.28	936.28	0	0	0	0

Other bank balances	0	11.24	11.24	0	0	0	0
- Investment in mutual funds	22392.38	0	22392.38	22392.38	0	0	22392.38
- Investment in preference shares	323.84	0	323.84	0	0	323.84	323.84
- Investment in debentures	6620.23	0	6620.23	0	0	6620.23	6620.23
Loans		1334.1	1334.1			0	0
Trade receivables - Current	0	18471.84	18471.84	0	0	0	0
Other current financial assets	0	544.58	544.58	0	0	0	0
Financial assets : Non - Current				0	0	0	0
- Investment in debentures	4226.04	0	4226.04	0	0	4226.04	4226.04
- Investment in equity instruments	14.79	0	14.79	0	0	14.79	14.79
- Investment in funds	3796.49	0	3796.49	0	0	3796.49	3796.49
Loans	0	288.93	288.93	0	0	0	0
Other financial assets	0	0.5	0.5	0	0	0	0
	37373.77	21587.47	58961.24	22392.38	0	14981.39	37373.77
Financial liabilities							
Trade payables	0	6471.29	6471.29	0	0	0	0
Other non-current financial liabilities	0	2356.53	2356.53	0	0	0	0

Other current financial liabilities	0	604.67	604.67	0	0	0	0
	0	9432.49	9432.49	0	0	0	0

#### 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
Investment in debentures, preference shares and funds	The valuation model considers the present value of expected payments using an assured IRR.	Investment specific risk adjusted discount rate provided by independent valuer. Expected net project cash flows.	The estimated fair value would increase/(decrease) if there is a change in discount rate and/ or net estimated project cash flows.
Investment in equity - unquoted	Adjusted net asset value	The adjusted net asset value has been calculated by giving an illiquidity discount on the net asset of the investee company.	The estimated fair value would increase/(decrease) if there is a change in the net asset value of the investee company.

#### 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.

#### D. Financial risk management

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

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

#### 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.

	As at March 31, 2021	As at March 31, 2020
Total liabilities	17825.85	19789.29
Less : Cash and cash equivalent	2991.26	936.28
Adjusted net debt	14834.59	18853.01
Total equity	92294.79	69213.04
Adjusted equity	92294.79	69213.04
Adjusted net debt to adjusted equity ratio	0.16	0.27

## Textual information (8)

### Disclosure of credit risk [Text Block]

#### 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.

The maximum exposure to credit risk for trade and other receivables by stream of revenue is as follows:

	As at March 31, 2021	As at March 31, 2020
Asset management, advisory and other fees	22991.09	17372.36
Financial product distribution and wealth advisory fees	2166.42	1099.48
	25157.51	18471.84

#### Impairment

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

## A) Asset management, advisory and other fees

	As at March 31, 2021	As at March 31, 2020
Neither past due nor impaired	625.07	625.07
upto 180 days	19617.88	15199.27
180 days and more	2748.14	1548.02
Carrying amount of receivables	22991.09	17372.36

## B) Financial product distribution and wealth advisory fees

	As at March 31, 2021	As at March 31, 2020
Neither past due nor impaired	0	0.00
upto 180 days	2064.75	1099.48
180 days and more	101.67	0.00
Carrying amount of receivables	2166.42	1099.48

	As at March 31, 2021	As at March 31, 2020
Loans	2301.65	1334.10

## 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.

## Textual information (9)

### Disclosure of how entity manages liquidity risk [Text Block]

#### 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, 2021, the Group had a working capital of Rs. 76,516.82 lacs including cash and cash equivalents of Rs. 2,991.26 lacs and current investments of Rs. 31,789.51 lacs.

As at March 31, 2020, the Group had a working capital of Rs.50,633.83 lacs including cash and cash equivalents of Rs.936.28 lacs and current investments of Rs. 29,336.45 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, 2021	Carrying amount	Total	1 year or less	1-2 years	2-5 years	More than 5 years
Non-derivative financial liabilities						
Trade payables	3080.5	3080.50	3080.50	0	0	0
Other current financial liabilities	107.46	107.46	107.46	0	0	0
Lease liabilities	2357.63	2357.63	483.58	464.92	1298.04	111.09

Contractual cash flows						
As at March 31, 2020	Carrying amount	Total	1 year or less	1-2 years	2-5 years	More than 5 years
Non-derivative financial liabilities						

Trade payables	6471.29	6471.29	6471.29	0	0	0
Other current financial liabilities	76.69	76.69	76.69	0	0	0
Other non-current financial liabilities	2884.51	2884.51	581.57	602.70	1454.47	245.78

### [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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	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	14.79	380.86	464.19
Name of body corporate in whom investment has been made	Bharti Telecom Limited - face value of Rs. 10	Bharti Telecom Limited - face value of Rs. 10	Class A1 units of ASK Pravi Private Equity Opportunities Fund	Class A1 units of ASK Pravi Private Equity Opportunities Fund
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 8,165	[shares] 397.59	[shares] 397.59

#### 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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	1,478.29	854.08	1,470.38	893.43
Name of body corporate in whom investment has been made	Class C units of ASK Select Focus Fund	Class C units of ASK Select Focus Fund	Class C units of ASK India 2025 Equity Fund	Class C units of ASK India 2025 Equity Fund
Number of shares of non-current investment made in body corporate	[shares] 1,06,477.09	[shares] 1,06,477.09	[shares] 1,01,136.2	[shares] 1,01,136.2

**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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	651.27	414.44	689.26	662.46
Name of body corporate in whom investment has been made	Class C units of ASK Multi Cap Fund	Class C units of ASK Multi Cap Fund	Class C units of ASK Real Estate Special Opportunities Fund-II	Class C units of ASK Real Estate Special Opportunities Fund-II
Number of shares of non-current investment made in body corporate	[shares] 50,000	[shares] 50,000	[shares] 500	[shares] 475

**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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	552.84	242.37	0.3	0.3
Name of body corporate in whom investment has been made	Class D units of ASK Real Estate Special Situations Fund-I	Class D 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 Situations Fund-I
Number of shares of non-current investment made in body corporate	[shares] 495.14	[shares] 225	[shares] 3,000	[shares] 3,000

**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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	0.4	0.4	457.56	263.05
Name of body corporate in whom investment has been made	Class Z units of ASK Real Estate Special Opportunities Fund-III	Class Z 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 Real Estate Special Opportunities Fund-III
Number of shares of non-current investment made in body corporate	[shares] 4,000	[shares] 4,000	[shares] 372.59	[shares] 224.15



**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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	0.82	0.45	0.3	0.3
Name of body corporate in whom investment has been made	Class B units of ASK Pravi Private Equity Opportunities Fund	Class B units of ASK Pravi Private Equity Opportunities Fund	Class D units of ASK Real Estate Special Opportunities Fund	Class D units of ASK Real Estate Special Opportunities Fund
Number of shares of non-current investment made in body corporate	[shares] 3,839.79	[shares] 3,839.79	[shares] 3	[shares] 3

**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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	0.74	0.72
Name of body corporate in whom investment has been made	Class Z units of ASK Real Estate Special Opportunities Fund-II	Class Z units of ASK Real Estate Special Opportunities Fund-II	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
Number of shares of non-current investment made in body corporate	[shares] 3,000	[shares] 3,000	[shares] 100	[shares] 100

**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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	206	178.04	181.09	156.33
Name of body corporate in whom investment has been made	13% redeemable debentures of ATS Heights Private Limited	13% redeemable debentures of ATS Heights Private Limited	10% redeemable debentures of Kumar Agro Products Private Limited	10% redeemable debentures of Kumar Agro Products Private Limited
Number of shares of non-current investment made in body corporate	[shares] 84	[shares] 84	[shares] 12	[shares] 12

**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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	2,264.67	2,262.35	1,171.57	1,261.05
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	10% redeemable debentures of Wondrous Buildmart Private Limited NCDs	10% redeemable debentures of Wondrous Buildmart Private Limited NCDs
Number of shares of non-current investment made in body corporate	[shares] 200	[shares] 200	[shares] 1,200	[shares] 1,168

**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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted
Non-current investments	498.47	368.27
Name of body corporate in whom investment has been made	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] 54	[shares] 35

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

	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (10) [See below]	
Aggregate amount of quoted non-current investments	3,150.23	2,964.99
Market value of quoted non-current investments	3,150.23	2,964.99
Aggregate amount of unquoted non-current investments	6,854.89	5,072.33
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]

Investment accounted in equity method

	As at			
	No. of shares		Amount	
	March 31, 2021	March 31, 2020	March 31, 2021	March 31, 2020
Investments measured using equity method of accounting				
In equity shares of joint venture - unquoted, fully paid up				
ASK Pravi Capital Advisors Private Limited	8145000	8145000	727.04	632.10
Total			727.04	632.10
Aggregate amount of book value of unquoted investment			727.04	632.10
Aggregate amount of book value and market value of quoted investment			0	

Investments	As at	
	No. of units	Amount
I. Non-current investments		

	March 31, 2021	March 31, 2020	March 31, 2021	March 31, 2020
Investment measured at FVTPL, fully paid up				
A. Investment in equity - unquoted				
Bharti Telecom Limited - face value of Rs. 10	0	8165.00	0	14.79
B. Investment in funds- unquoted				
Class A1 units of ASK Pravi Private Equity Opportunities Fund	397.59	397.59	380.86	464.19
Class C units of ASK Select Focus Fund	106477.09	106477.09	1478.29	854.08
Class C units of ASK India 2025 Equity Fund	101136.20	101136.20	1470.38	893.43
Class C units of ASK Multi Cap Fund	50000.00	50000.00	651.27	414.44
Class C units of ASK Real Estate Special Opportunities Fund-II	500.00	475.00	689.26	662.46
Class D units of ASK Real Estate Special Situations Fund-I	495.14	225.00	552.84	242.37
Class Z units of ASK Real Estate Special Situations Fund-I	3000.00	3000.00	0.30	0.30
Class Z units of ASK Real Estate Special Opportunities Fund-III	4000.00	4000.00	0.40	0.40
Class B units of ASK Real Estate Special Opportunities Fund-III	372.59	224.15	457.56	263.05
Class B units of ASK Pravi Private Equity Opportunities Fund	3839.79	3839.79	0.82	0.45
Class D units of ASK Real Estate Special Opportunities Fund	3.00	3.00	0.30	0.30
Class Z units of ASK Real Estate Special Opportunities Fund-II	3000.00	3000.00	0.30	0.30

Class B units of ASK India Real Estate Special Opportunities Fund Pte. Ltd	100.00	100.00	0.74	0.72
C. Investment in debentures - quoted				
13% redeemable debentures of ATS Heights Private Limited	84.00	84.00	206.00	178.04
10% redeemable debentures of Kumar Agro Products Private Limited	12.00	12.00	181.09	156.33
10% redeemable debentures of Wondrous Buildmart Private Limited	0.00	0.00	0.00	0.00
10% redeemable debentures of ATS Infrabuild Private Limited	200.00	200.00	2264.67	2262.35
10% redeemable debentures of Solid Properties Private Limited NCDs	54.00	35.00	498.47	368.27
D. Investment in debentures - unquoted				
10% redeemable debentures of Wondrous Buildmart Private Limited NCDs	1200.00	1168.00	1171.57	1261.05
Total (A+B+C+D)			10005.12	8037.32

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, 2021 is Rs. 0.09 lac (March 31, 2020: 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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	870.77	685.15	340.02	323.84
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 ATSI Infrabuild Private Limited	10% redeemable debentures of ATSI Infrabuild Private Limited	Tata Motors Finance Limited 10% compulsory convertible preference shares maturing on 11 July 2025	Tata Motors Finance Limited 10% compulsory convertible preference shares maturing on 11 July 2025
Number of shares of current investment made in body corporate	[shares] 75	[shares] 60	[shares] 1,50,000	[shares] 1,50,000

**Details of current investments [Table]**

..(2)

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

Classification of current investments [Axis]	3		4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	12,198.98	2,983.4	1,877.61	2,951.68
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	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] 10,750	[shares] 2,662	[shares] 216	[shares] 281

**Details of current investments [Table]**

..(3)

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

Classification of current investments [Axis]	5		6	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	5,578.56	21,984.43	0	407.95
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 - Reinvestment Plan Option	Aditya Birla Sun Life Liquid Fund - Reinvestment Plan Option	ICICI Prudential Saving Fund - Direct Plan - Daily Dividend Option	ICICI Prudential Saving Fund - Direct Plan - Daily Dividend Option
Number of shares of current investment made in body corporate	[shares] 16,64,561.66	[shares] 2,19,41,641.71	[shares] 0	[shares] 3,85,824.13

**Details of current investments [Table]**

..(4)

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

Classification of current investments [Axis]	7		8	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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 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	860.02	0	5,029.45	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	Market Linked debenture of STFC	Market Linked debenture of STFC	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] 20	[shares] 0	[shares] 1,24,321.426	[shares] 0

**Details of current investments [Table]**

..(5)

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

Classification of current investments [Axis]	9	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted
Current investments	5,034.1	0
Basis of valuation of current investments	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
Number of shares of current investment made in body corporate	[shares] 16,51,954.676	[shares] 0

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

	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of notes on current investments explanatory [TextBlock]	Textual information (11) [See below]	
Aggregate amount of quoted current investments	2,748.38	3,636.83
Market value of quoted current investments	2,748.38	3,636.83
Aggregate amount of unquoted current investments	29,041.13	25,699.62
Aggregate provision for diminution in value of current investments	0	0



## Textual information (11)

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

## II. Current investments

	As at			
	No. of units		Amount	
	March 31, 2021	March 31, 2020	March 31, 2021	March 31, 2020
Investments measured at FVTPL				
E. Investment in debentures - quoted				
10% redeemable debentures of ATS Infrabuild Private Limited	75	60	870.77	685.15
Solid Properties Private Limited NCDs of Rs.1,000,000 each fully paid up	216	281	1877.61	2951.68
10% redeemable debentures of ATS Infrabuild Private Limited	0	0	0	0
F. Investment in preference shares and debentures- unquoted				
Tata Motors Finance Limited 10% compulsory convertible preference shares maturing on 11 June 2025	150000	150000	340.02	323.84
10% redeemable debentures of Wondrous Buildmart Private Limited	10750	2662	12198.98	2983.4
Market-linked debentures of STFC	20	0	860.02	0
			13399.02	3307.24
G. Investment in mutual funds - unquoted				

Aditya Birla Sun Life Liquid Fund - Growth Direct Plan Option	1664561.66	21941641.71	5578.56	21984.43
ICICI Prudential Saving Fund - Direct Plan - Daily Dividend Option	0	385824.13	0	407.95
HDFC Liquid Fund - Growth Direct Plan Option	124321.44	0	5029.45	0
ICICI Prudential Liquid Fund - Growth Direct Plan Option	1651954.68	0	5034.1	0
			15642.11	22392.38
Total (E+F+G)			31789.51	29336.45
Total (A+B+C+D+E+F+G)			41794.63	37373.77
Aggregate book value of quoted investments			1490	1490
Aggregate market value of quoted investments			2651.76	2596.72
Aggregate amount of unquoted investments			39142.87	34777.05

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	19,417.07	12,035.58
Net cash flows from (used in) operating activities	19,417.07	12,035.58
Net cash flows from (used in) investing activities, continuing operations	-16,890.35	-11,739.85
Net cash flows from (used in) investing activities	-16,890.35	-11,739.85
Net cash flows from (used in) financing activities, continuing operations	-471.74	-817.51
Net cash flows from (used in) financing activities	-471.74	-817.51

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	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] 7,00,20,978	[shares] 7,19,84,552	[shares] 85,84,030	[shares] 2,14,60,075
Percentage of shareholding in company	96.43%	99.58%	11.82%	29.69%

**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]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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] 83,00,997	[shares] 83,00,997	[shares] 65,00,000	[shares] 65,00,000
Percentage of shareholding in company	11.43%	11.48%	8.95%	8.99%

**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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	Sherlockal Holdings Limited	Sherlockal Holdings Limited	AI Global Investments (Cyprus) PCC Limited.	AI Global Investments (Cyprus) PCC Limited.
Country of incorporation or residence of shareholder	CYPRUS	CYPRUS	GUERNSEY	GUERNSEY
Number of shares held in company	[shares] 2,14,34,075	[shares] 2,14,34,075	[shares] 1,42,89,405	[shares] 1,42,89,405
Percentage of shareholding in company	29.52%	29.65%	19.68%	19.77%

**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]
Name of shareholder [Axis]	Shareholder 6 [Member]
	01/04/2020 to 31/03/2021
Type of share	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
Name of shareholder	FORTRESS CONSTRUCTIONS PRIVATE LIMITED
Permanent account number of shareholder	AACCF4356P
Country of incorporation or residence of shareholder	INDIA
Number of shares held in company	[shares] 1,09,12,471
Percentage of shareholding in company	15.03%

## 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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Class A
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] 7,24,86,418	[shares] 7,22,85,525		[shares] 7,24,86,418
Value of shares issued	1,449.73	1,445.71		1,449.73
Number of shares subscribed and fully paid	[shares] 7,24,86,418	[shares] 7,22,85,525		[shares] 7,24,86,418
Value of shares subscribed and fully paid	1,449.73	1,445.71		1,449.73
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] 7,24,86,418	[shares] 7,22,85,525		[shares] 7,24,86,418
Total value of shares subscribed	1,449.73	1,445.71		1,449.73
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 7,24,86,418	[shares] 7,22,85,525		[shares] 7,24,86,418
Value of shares called	1,449.73	1,445.71		1,449.73
Value of shares paid-up	1,449.73	1,445.71		1,449.73
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 other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 2,00,893	[shares] 0		[shares] 2,00,893
Total aggregate number of shares issued during period	[shares] 2,00,893	[shares] 0		[shares] 2,00,893
Total increase (decrease) in number of shares outstanding	[shares] 2,00,893	[shares] 0		[shares] 2,00,893
Number of shares outstanding at end of period	[shares] 7,24,86,418	[shares] 7,22,85,525	[shares] 7,22,85,525	[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 other issues during period	0	0		0
Amount of shares issued under employee stock option plan	4.02	0		4.02
Total aggregate amount of increase in equity share capital during period	4.02	0		4.02
Total increase (decrease) in share capital	4.02	0		4.02
Equity share capital at end of period	1,449.73	1,445.71	1,445.71	1,449.73
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Equity Class A

## 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]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Class A	
Number of shares authorised	[shares] 10,00,00,000	
Value of shares authorised	2,000	
Number of shares issued	[shares] 7,22,85,525	
Value of shares issued	1,445.71	
Number of shares subscribed and fully paid	[shares] 7,22,85,525	
Value of shares subscribed and fully paid	1,445.71	
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] 7,22,85,525	
Total value of shares subscribed	1,445.71	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 7,22,85,525	
Value of shares called	1,445.71	
Value of shares paid-up	1,445.71	
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 other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 7,22,85,525	[shares] 7,22,85,525
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Total aggregate amount of increase in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	1,445.71	1,445.71
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Equity Class A	

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (12) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes

## Textual information (12)

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

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 Shareholders 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, 2021		As at March 31, 2020	
	No. of shares	% holding	No. of shares	% holding
Asit Koticha	8584030	11.82%	21460075	29.69%
Sameer Koticha	8300997	11.43%	8300997	11.48%

Fortress Trust	6500000	8.95%	6500000	8.99%
Fortress Constructions Private Limited	10912471	15.03%	0	0
Sherlockal Holdings Limited	21434075	29.52%	21434075	29.65%
AI Global Investments (Cyprus) PCC Limited.	14289405	19.68%	14289405	19.77%

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

Particulars	As at March 31, 2021	As at March 31, 2020
	No. of shares	No of shares
Employee stock option schemes- 2012 (ESOP 2012) [refer note 14(e)]	1,43,99,965	1,45,03,190
Employee stock option schemes- 2014 (ESOP 2014) [refer note 14(e)]	36,94,468	38,82,075
	1,80,94,433	1,83,85,265

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

Equity Shares:	As at March 31, 2021	As at March 31, 2020
	Aggregate no. of shares	Aggregate no. of shares
Issued under various stock option plans of the Group *	6,43,000	4,42,107



\* 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 March 31, 2021	As at March 31, 2020
	No. of shares	No of shares
Employee stock appreciation scheme- 2018 (ESAR 2018)	34,44,961	30,36,008
	34,44,961	30,36,008

## 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.
- 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.
- 200,893 equity shares of Rs. 10 each, fully paid up have been issued for consideration other than cash during the financial year ended March 31, 2021.

	As at March 31, 2021	As at March 31, 2020
15 Other equity		
Retained earnings	72642.49	50345.11
Securities premium	13856.53	13533.29
Share options outstanding account	3564.30	3448.18
General reserve	419.18	302.29
Capital redemption reserve	52.44	52.44
Statutory reserve	249.27	42.55

Capital reserve	7.42	7.42
Other comprehensive income	96.87	103.75
Foreign currency translation reserve	-56.13	-67.70
Total	90832.37	67767.33

#### 15.1 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.

## 15.2 Other equity movement

i) Retained earnings		
Opening balance	50345.11	34447.23
Net profit for the year	22504.10	15896.87
Transactions with non-controlling interest	0.00	0.00
Transferred from retained earnings to statutory reserve	-206.72	1.01
Closing balance	72642.49	50345.11

ii) Securities premium		
Opening balance	13533.29	13533.29
Acquisition of non-controlling interest	0.00	0.00
Utilised on issue of bonus shares	0.00	0.00
Premuim received on share options exercised	323.24	0.00
Closing balance	13856.53	13533.29

iii) Share options outstanding account		
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Opening balance	3448.18	2865.32
Exercise of options	0	0
Share based payment cost	116.12	582.86
Closing balance	3564.30	3448.18

iv) General reserve		
Opening balance	302.29	302.29
Addition during the year	116.89	0.00
Closing balance	419.18	302.29

v) Capital redemption reserve		
Opening balance	52.44	52.44
Closing balance	52.44	52.44

vi)	Statutory reserve		
	Opening balance	42.55	43.56
	Transferred from retained earnings to special reserve	206.72	-1.01
	Closing balance	249.27	42.55

vii)	Capital reserve		
	Opening balance	7.42	7.42
	Closing balance	7.42	7.42

viii)	Other comprehensive income		
	Opening balance	103.75	-38.37
	Remeasurement of defined benefit plan (net of tax)	-6.88	142.12
	Transaction with non-controlling interest	0.00	0.00
	Deferred tax	0.00	0.00
	Closing balance	96.87	103.75

ix)	Foreign currency translation reserve		
	Opening balance	-67.7	-97.91
	Addition during the year	11.57	30.21
	Closing balance	-56.13	-67.70



**[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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	735.47	676.39		735.47
Deferred tax liabilities	3,208.73	4,334.51		3,208.73
Net deferred tax liability (assets)	2,473.26	3,658.12	2,345.08	2,473.26
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	735.47	676.39		735.47
Net deferred tax liabilities	3,208.73	4,334.51		3,208.73
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-1,182.55	1,229.16		-1,182.55
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	-1,182.55	1,229.16		-1,182.55
Aggregated income tax relating to components of other comprehensive income	-2.31	47.9		-2.31
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	35.98		0
Total increase (decrease) in deferred tax liability (assets)	-1,184.86	1,313.04		-1,184.86
Deferred tax liability (assets) at end of period	2,473.26	3,658.12	2,345.08	2,473.26
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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	676.39		735.47	676.39
Deferred tax liabilities	4,334.51		3,208.73	4,334.51
Net deferred tax liability (assets)	3,658.12	2,345.08	2,473.26	3,658.12
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	676.39		735.47	676.39
Net deferred tax liabilities	4,334.51		3,208.73	4,334.51
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	1,229.16		-1,182.55	1,229.16
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	1,229.16		-1,182.55	1,229.16
Aggregated income tax relating to components of other comprehensive income	47.9		-2.31	47.9
Increase (decrease) through net exchange differences, deferred tax liability (assets)	35.98		0	35.98
Total increase (decrease) in deferred tax liability (assets)	1,313.04		-1,184.86	1,313.04
Deferred tax liability (assets) at end of period	3,658.12	2,345.08	2,473.26	3,658.12
Description of other temporary differences	Refer to child member		Deferred tax assets and liability	Deferred tax assets and liability

**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]
	31/03/2019
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]	
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]	
Deferred tax assets and liabilities [Abstract]	
Net deferred tax liability (assets)	2,345.08
Reconciliation of changes in deferred tax liability (assets) [Abstract]	
Deferred tax liability (assets) at end of period	2,345.08

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of income tax [TextBlock]	Textual information (13) [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)	8,943.36	4,561.96
Adjustments for current tax of prior periods	138.71	3.17
Total current tax expense (income) and adjustments for current tax of prior periods	9,082.07	4,565.13
Other components of deferred tax expense (income)	-1,182.55	1,234.39
Total tax expense (income)	7,899.52	5,799.52
Income tax relating to components of other comprehensive income [Abstract]		
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	-2.31	47.9
Total aggregated income tax relating to components of other comprehensive income	-2.31	47.9
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]		
Net 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]		
Other tax effects for reconciliation between accounting profit and tax expense (income)	(A) 7,899.52	(B) 5,799.52
Total tax expense (income)	7,899.52	5,799.52

(A) Current tax : 8943.36 Deferred tax : -1182.55 Short tax Provision for earlier years : 138.71

(B) Current tax : 4561.96 Deferred tax : 1234.39 Short tax Provision for earlier years : 3.17

## Textual information (13)

## Disclosure of income tax [Text Block]

Deferred tax

Statement of Deferred tax assets (net)

	As at March 31, 2021	As at March 31, 2020
Deferred tax assets		
Difference between depreciation and amortisation as per books of account and tax depreciation	113.39	94.65
Provision for employee benefits	102.33	82.02
Fair valuation of security deposits	0	0
Share based payment cost	535.66	509.94
Others	54.91	5.49
Deferred tax assets (A)	806.29	692.1
Deferred tax liabilities		
Fair valuation of investments	-53.22	-6.79
Fair valuation of security deposits	-17.6	-8.92
Deferred tax liabilities (B)	-70.82	-15.71
Deferred tax assets (net) (A+B)	735.47	676.39

## Tax Expenses

## (a) Amounts recognised in the consolidated statement of profit and loss

	For the year ended March 31, 2021	For the year ended March 31, 2020
Income tax expenses in respect of:		
Current year	8943.36	4561.96
Short tax provision for earlier years	138.71	3.17
Total current tax	9082.07	4565.13
Deferred tax on origination and reversal of temporary differences	-1182.55	1234.39
Total deferred tax	-1182.55	1234.39
Total tax expenses	7899.52	5799.52

## (b) Amounts recognised in other comprehensive income

	For the year ended March 31, 2021			For the year ended March 31, 2020		
	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	-9.19	2.31	-6.88	190.02	-47.9	142.12

-9.19	2.31	-6.88	190.02	-47.9	142.12
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## (c) Reconciliation of effective tax rate

	For the year ended March 31, 2021		For the year ended March 31, 2020	
	Amount	%	Amount	%
Profit before tax	30403.62		21696.39	
Statutory tax rate	25.17%		25.17%	
Tax using the Group's domestic tax rate	7651.98	25.17%	5460.55	25.17%
Tax effect of:				
Expenses not allowed for tax purpose	131.89	0.43%	375.41	1.73%
Income not considered for tax purpose/exempt income	-93.98	-0.31%	-232.40	-1.07%
Change in deferred tax asset and liability due to change in tax rate ^	119.93	0.39%	-1148.87	-5.30%
Deferred tax asset not recognized in loss making subsidiary	31.13	0.10%	89.73	0.41%
Share of profit of joint venture accounted net of tax	-23.97	-0.08%	31.49	0.15%
Write off of MAT	0	0.00%	1190.96	5.49%
Short provision for tax	146.18	0.48%	11.97	0.06%
Others	-63.64	-0.21%	20.68	0.10%
Total tax expense for the year	7899.52	25.98%	5799.52	26.73%
Current Tax (including MAT credit entitlement)	9082.07		4565.13	

Deferred tax	-1182.55	1234.39
Total tax expenses	7899.52	5799.52

^ The Taxation laws (Amendment) Ordinance, 2019 contained substantial amendments in the Income Tax Act, 1961 and the Finance (No. 2) Act, 2019 to provide an option to domestic companies to pay income tax at a concessional rate. The Company has elected to apply the concessional tax rate. Accordingly, the Company has recognised the provision for income tax and re-measured the net deferred tax liabilities at the concessional tax rate for the year ended 31 March 2020. Further, the opening net deferred tax liability has been re-measured at lower rate with a one-time impact of Rs. 1,531.17 lacs recognised in the consolidated financial statements for the year ended 31 March 2020.

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	84.67	148.29
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	84.67	148.29

**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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	0.5	0.5
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	0.5	0.5

**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]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	13.19	10.85	13.19	10.85
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]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
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	13.19	10.85	13.19	10.85
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]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
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	292.67	217.15	292.67	217.15
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
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]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
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	292.67	217.15	292.67	217.15
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
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

**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]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
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	663.47	589.83	91.09	70.81
Provision leave encashment	178.77	148.58	19.42	19.43
Provision other employee related liabilities	0		(A) 3,953.43	(B) 2,525.05
Total provisions for employee benefits	842.24	738.41	4,063.94	2,615.29
CSR expenditure provision	0	0	0	0
Other provisions	(C) 2.63	(D) 2.63	0	0
Total provisions	844.87	741.04	4,063.94	2,615.29

**Footnotes**

(A) Bonus

(B) Bonus

(C) Provision for standard assets

(D) Provision for standard assets

## Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
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	0	0	0	0
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	0	0	0	0
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

**Subclassification of trade receivables [Table]**

..(2)

Unless otherwise specified, all monetary values are in 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]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
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	25,157.02	18,471.84	(A) 25,157.02	(B) 18,471.84
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	25,157.02	18,471.84	25,157.02	18,471.84
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

**Footnotes**

(A) The carrying amount of trade receivables as at the reporting date approximate fare value. Trade receivables are non-interest bearing.

(B) The carrying amount of trade receivables as at the reporting date approximate fare value. Trade receivables are non-interest bearing.

**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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	872.08	544.58
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
Other current financial assets others	872.08	544.58

## 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]			
Classification of loans [Axis]	Loans [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	334.62	288.93	334.62	288.93
Allowance for bad and doubtful loans	0	0	0	0
Total loans	334.62	288.93	334.62	288.93
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]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	(A) 334.62	(B) 288.93	2,301.65	1,334.1
Allowance for bad and doubtful loans	0	0	0	0
Total loans	334.62	288.93	2,301.65	1,334.1
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]	
Classification of loans [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	2,301.65	1,334.1	2,301.65	1,334.1
Allowance for bad and doubtful loans	0	0	0	0
Total loans	2,301.65	1,334.1	2,301.65	1,334.1
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]**

..(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]	
Classification of loans [Axis]	Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	(A) 2,301.65	(B) 1,334.1
Allowance for bad and doubtful loans	0	0
Total loans	2,301.65	1,334.1
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Total loans due by directors, other officers or others	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Loans due by firms in which any director is partner	0	0
Loans due by private companies in which any director is director	0	0
Loans due by private companies in which any director is member	0	0
Total loans due by firms or companies in which any director is partner or director	0	0

**Footnotes**

(A) Receivable from financing business

(B) Receivable from financing business

**Other current assets others [Table]**

..(1)

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

Other current assets others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	279.22	1,313.32	8,929.44	10,347.94
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Balances with government authorities	Balances with government authorities	Unamortised client referral expense	Unamortised client referral expense
Other current assets, others	279.22	1,313.32	8,929.44	10,347.94

**Other current assets others [Table]**

..(2)

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

Other current assets others [Axis]	3	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	78.93	329.85
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Others	Others
Other current assets, others	78.93	329.85

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2021	31/03/2020
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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	5,316.82	9,835.32	1,359.11	2,687.97
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 assets (net)	Income tax assets (net)
Other non-current assets, others	5,316.82	9,835.32	1,359.11	2,687.97

**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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	107.46	76.69	536.18	527.98
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	107.46	76.69	536.18	527.98

**Other current liabilities, others [Table]**

..(1)

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

Other current liabilities, others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	7.68	20.79	2,363.67	1,459.88
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Revenue liability	Revenue liability	Statutory dues	Statutory dues
Other current liabilities, others	7.68	20.79	2,363.67	1,459.88

**Other current liabilities, others [Table]**

..(2)

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

Other current liabilities, others [Axis]	3		4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	63.62	126.88	35.06	125.72
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	63.62	126.88	35.06	125.72



**Other current liabilities, others [Table]**

..(3)

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

Other current liabilities, others [Axis]	5	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	427.74	0
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Fees received in advance	Fees received in advance
Other current liabilities, others	427.74	0

**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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	1,821.45	2,356.53
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	1,821.45	2,356.53

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (14) [See below]	
Disclosure of notes on loans explanatory [TextBlock]	Textual information (15) [See below]	
Total other non-current financial assets	0.5	0.5
Advances, non-current	13.19	10.85
Total other non-current assets	(A) 6,689.12	(B) 12,534.14
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (16) [See below]	
Fixed deposits with banks	0	0
Other balances with banks	2,989.43	934.39
Total balance with banks	2,989.43	934.39
Cash on hand	1.83	1.89
Total cash and cash equivalents	2,991.26	936.28
Bank balance other than cash and cash equivalents	15,691.17	11.24
Total cash and bank balances	18,682.43	947.52
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Disclosure of notes on other current financial assets explanatory [TextBlock]	Textual information (17) [See below]	
Total other current financial assets	872.08	544.58
Advances, current	(C) 292.67	(D) 217.15
Total other current assets	9,580.26	12,208.26
Total other non-current financial liabilities	1,821.45	2,356.53
Nature of other provisions	Provision for standard assets	Provision for standard assets
Total other non-current liabilities	84.67	148.29
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	643.64	604.67
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	2,897.77	1,733.27

### Footnotes

(A) Income tax assets (net) : 1359.11 Other non-current assets : 5330.01

(B) Income tax assets (net) : 2687.97 Other non-current assets : 9846.17

(C) Prepaid expenses : 292.67

(D) Prepaid expenses : 217.15

## Textual information (14)

**Disclosure of notes on trade receivables explanatory [Text Block]**

Trade receivables

(Unsecured, considered good unless otherwise stated)

Trade receivables	25157.02	18471.84
Total	25157.02	18471.84
Current portion	25157.02	18471.84
Non- current portion	0	0

The carrying amounts of trade receivables as at the reporting date approximate fair value. Trade receivables are non-interest bearing.

Due from directors:	8.13	19.71
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## Textual information (15)

## Disclosure of notes on loans explanatory [Text Block]

8 Loans	As at March 31, 2021	As at March 31, 2020
(Unsecured, considered good unless otherwise stated)		
A. Non-current		
Security deposits **	334.62	288.93
Total	334.62	288.93
B. Current		
Receivable from financing business	2301.65	1334.10
Total	2301.65	1334.10
Total (A+B)	2636.27	1623.03

## Textual information (16)

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

13(a)	Cash and cash equivalents		
	Balance with banks :		
	- In current account	2989.43	934.39
	Cash on hand	1.83	1.89
	Total	2991.26	936.28

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.

13(b)	Other bank balances		
	Deposits with more than 3 months but less than 12 months maturity	15691.17	11.24
	Total	15691.17	11.24

## Textual information (17)

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

Other financial assets

B.	Current		
	Expenses recoverable from funds	872.08	544.58
	Total (B)	872.08	544.58

**[401200] Notes - Additional disclosures on balance sheet**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (18) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Claims against company not acknowledged as debt	(A) 209.53	(B) 544.17
Total contingent liabilities	209.53	544.17
Classification of commitments [Abstract]		
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	67.51
Uncalled liability on shares and other investments partly paid	127.41	550.85
Total commitments	127.41	618.36
Total contingent liabilities and commitments	336.94	1,162.53
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

**Footnotes**

(A) Tax demand in respect of which the Company has preferred an appeal with higher authorities : 209.09 Bank guarantee to the extent not provided for : 0.44

(B) Tax demand in respect of which the Company has preferred an appeal with higher authorities : 533.95 Bank guarantee to the extent not provided for : 10.22



## Textual information (18)

## Disclosure of additional balance sheet notes explanatory [Text Block]

Trade payables**		
total outstanding dues of micro enterprises and small enterprises ***	0.00	0.00
total outstanding dues of creditors other than micro enterprises and small enterprises	3080.50	6471.29
Total	3080.50	6471.29
Current portion	3080.50	6471.29
Non- current portion	0.00	0.00
Due to directors	0.36	21.87

\*\* 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 :-

The disclosures relating to Micro and Small Enterprises are as under :-

Particulars	As at	As at
	March	March
	31,	31,
	2021	2020

(a) The principal amount remaining unpaid to any supplier as at the end of the accounting year	0.00	0.00
(b) The interest due thereon remaining unpaid to any supplier as at the end of the accounting year	0.00	0.00
(c) The amount of interest paid, along with the amount of payment made to the supplier beyond the appointed day during the accounting year	0.00	0.00
(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	0.00	0.00
(e) The amount of interest accrued and remaining unpaid at the end of the accounting year	0.00	0.00
(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	0.00	0.00

#### Exceptional item

The Company was in the process of launching its Initial Public Offer (IPO). Accordingly, the Company had filed Draft Red Herring Prospectus with from Securities and Exchange Board of India (SEBI) on August 6, 2018. As per the in-principle approval received from SEBI, the prescribed timeline for opening the subscription was till October 4, 2019. Since the project has been abandoned due to uncertain market conditions and the above timeline is already lapsed, the entire IPO expenses has been charged as an exceptional items in the Statement of Profit and Loss account of the Company and the same is approved vide Board resolution dated November 12, 2019. The Company has incurred expenses to the tune of Rs. 1,083.06 lacs as on March 31, 2020.

#### Social Security

The Indian Parliament has approved the Code on Social Security, 2020 which subsumes the Provident Fund and Gratuity Act and rules thereunder. The Ministry of Labour and Employment has also released draft rules thereunder on 13 November 2020, and has invited suggestions from stakeholders which are under active consideration by the Ministry. The Group will evaluate the rules, assess the impact, if any, and account for the same once rules are notified and become effective.

#### Note for Covid 19

The outbreak of COVID - 19 pandemic has affected several countries across the world, including India. The Government is undertaking several measures to restrict the spread of virus and provide financial support to some stressed sectors. Further, while the COVID-19 vaccination efforts have gained momentum, uncertainty due to the resurgence of COVID cases across many parts of India is rising. The extent to which COVID-19 pandemic will impact the Company, if any, depends on future spread of the virus and related developments, which are uncertain at this point of time. There has been no material change in the processes followed in the closing of the financial statements of the Company.

In preparing the accompanying financial statements, the Companys management has assessed the impact of the pandemic on its operations and its assets including the value of its investments and trade receivables as at March 31, 2021. Since the revenue of the Company is ultimately dependent on the value of the assets it manages, changes in market conditions may have an impact on the operations of the Company. Basis the assessment, the management does not, at this juncture, believe that the impact on the value of the Company's assets or its operations is likely to be material.

#### 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 0 1,2016 as amended.

(a) Schedule to Balance sheet				
Particulars				
Liabilities Side	Amount Outstanding		Amount Overdue	
	March 31, 2021	March 31, 2020	March 31, 2021	March 31, 2020
1) Loans and advances availed by the nonbanking financial Company inclusive of interest accrued thereon but not paid :				
a) Debentures :Secured	0	0	0	0
:Unsecured	0	0	0	0
(other than falling within the meaning of public deposits*)				
b) Deferred credits	0	0	0	0
c) Term loans	0	0	0	0
d) Inter-corporate loans and borrowing	3738.16	1043.62	0	0
e) Commercial paper	0	0	0	0
f) Public deposits	0	0	0	0
g) Other loans (specify nature)	0	0	0	0
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	0	0	0	0
b) In the form of partly secured debentures i.e. debentures where there is a shortfall in the value of security	0	0	0	0
c) Other public deposits	0	0	0	0

Asset Side	Amount Outstanding	
	March 31, 2021	March 31, 2020
3) Break-up of Loans and Advances including bills receivables [other than those included in (4) below] :		
a) Secured	2301.65	1334.1
b) Unsecured	0	0
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	0	0
b) Operating lease	0	0
ii) Stock on hire including hire charges under sundry debtors		
a) Assets on hire	0	0
b) Repossessed Assets	0	0
iii) Other loans counting towards AFC activities		
a) Loans where assets have been repossessed	0	0
b) Loans other than (a) above	0	0
5) Break-up of Investments	Amount Outstanding	

	March 31, 2021	March 31, 2020
Current investments		
1. Quoted		
i) Shares		
(a) Equity	0	0
(b) Preference	0	0
ii) Debentures and bonds	2287.03	1598.78
iii) Units of mutual funds	0	0
iv) Government securities	0	0
v) Others (please specify)	0	0
2. Unquoted		
i) Shares		
(a) Equity	0	0
(b) Preference	0	0
ii) Debentures and bonds	9703.94	496.64
iii) Units of mutual funds	3062.56	0
iv) Government securities	0	0
v) Others (please specify)	0	0
Non - Current investments		

## 1. Quoted

## i) Shares

(a) Equity	0	0
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(b) Preference	0	0
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ii) Debentures and bonds	1657.93	1471.81
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iii) Units of mutual funds	0	0
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iv) Government securities	0	0
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v) Others (please specify)	0	0
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## 2. Unquoted

## i) Shares

(a) Equity	0	0
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(b) Preference	0	0
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ii) Debentures and bonds	1171.57	1261.05
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iii) Units of mutual funds	0	0
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iv) Government securities	0	0
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v) Others (please specify)	0	0
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6) Borrower group-wise classification of assets financed as in (3) and (4) above:

Particulars	Amount net of provisions					
	Secured		Unsecured		Total	
	March 31, 2021	March 31, 2020	March 31, 2021	March 31, 2020	March 31, 2021	March 31, 2020
1. Related Parties ****						
a) Subsidiaries	0	0	0	0	0	0
b) Companies in the same group	0	0	0	0	0	0
c) Other than related parties	2301.65	1334.1	0	0	2301.65	1334.1
Total	2301.65	1334.1	0	0	2301.65	1334.1

\*\*\*\*As per Indian Accounting Standard 24

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, 2021	March 31, 2020	March 31, 2021	March 31, 2020
	1. Related Parties ****			
a) Subsidiaries	0	0	0	0



b) Companies in the same group	0	0	0	0
c) Other than related parties	17883.03	4828.28	17883.03	4828.28
Total	17883.03	4828.28	17883.03	4828.28

\*\*\*\*As per Indian Accounting Standard

8) Other Information	March 31, 2021	March 31, 2020
i) Gross Non-Performing Assets	0	0
a) Related parties	0	0
b) Other than related parties	0	0
ii) Net Non-Performing Assets	0	0
a) Related parties	0	0
b) Other than related parties	0	0
iii) Assets acquired in satisfaction of debt	0	0

Notes:

As defined in paragraph 2(1) (xii) of the Non-Banking Financial Companies Acceptance of public Deposits (Reserve Bank) Directions, 1998.

Provisioning norms shall be applicable as prescribed in the RBI Master Direction DNBR. PD 007/03.10.119/2016-17 dated September 1, 2016.

All Accounting Standards prescribed in the Companies (Accounting Standards) Rules, 2006 issued by the Central Government, are applicable including for valuation of investments and other assets and including assets acquired in satisfaction of debt. However, market value in respect of quoted investments and break up/fair value/NAV in respect of unquoted investments are disclosed irrespective of whether they are classified as long term or current in point (4) above.

Excludes loan against financial assets.

(b) Disclosure on liquidity risk

## (i) Funding Concentration based on significant counterparty (both deposits and borrowing)

Particulars	As at March 21, 2021
Number of significant counterparties*	1
Amount of borrowings from significant counterparties	3,738.16
% of Total deposits	NA
% of Total liabilities	92%

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 March 21, 2021
Amount of borrowings from top 10 lenders	3,738.16
% of Total Borrowings	100%

## (iv) Funding Concentration based on significant instrument/product

Particulars	As at March 31, 2021	
	Amount	% of Total Liabilities
Other Borrowings		

ASK Investment Managers Limited	3,738.16	92%
---------------------------------	----------	-----

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 March 21, 2021
Commercial papers as a % of total public funds	NA
Commercial papers as a % of total liabilities	NA
Commercial papers as a % of total assets	NA
Non-convertible debentures as a % of total public funds	NA
Non-convertible debentures as a % of total liabilities	NA
Non-convertible debentures as a % of total assets	NA
Other short-term liabilities, if any, as a % of total public funds	NA
Other short-term liabilities, if any, as a % of total liabilities	NA
Other short-term liabilities, if any, as a % of total assets	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 mate 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 Companys 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, 2021 (Previous year Nil)

#### e) Disclosure on securitisation

The Company did not enter into any securitisation transaction during the financial year ended March 31, 2021

**[611800] Notes - Revenue**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of revenue [TextBlock]	Textual information (19) [See below]	-

## Textual information (19)

### 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, 2021 and March 31, 2020 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, 2021

Particulars	Asset management	Wealth advisory	NBFC and others	Elimination	Total
Asset management, advisory and other fees					
Fixed management, advisory and other fees	55485.70	0	4	-125.41	55364.29
Equity performance fees	1725.32	0	0	0	1725.32
Financial product distribution and wealth advisory fees	0	9207.21	0	-4099.49	5107.72
Total	57211.02	9207.21	4	-4224.90	62197.33
Fund Based Revenue - NBFC	0	0	2479.03	0	2479.030
Grand total as per Segment	57211.02	9207.21	2483.03	-4224.90	64676.36

For the year ended March 31, 2020

Particulars	Asset management	Wealth advisory	NBFC and others	Elimination	Total
Asset management, advisory and other fees					
Fixed management, advisory and other fees	49526.36	0.00	116.5	-110.37	49532.49
Equity performance fees	3314.91	0.00	0.00	0.00	3314.91
Financial product distribution and wealth advisory fees	0	12226.66	0	-7314.08	4912.58
Total	52841.27	12226.66	116.50	-7424.45	57759.98
Fund Based Revenue - NBFC	0.00	0.00	1091.33	0.00	1091.33
Grand total as per Segment	52841.27	12226.66	1207.83	-7424.45	58851.31

## (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, 2021 and year ended March 31, 2020.

Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Opening balance as of April 1, 2020	279.55	404.34
Add: Invoiced during the period / year but not recognised as revenue	1810.24	2293.60
Less: Revenue recognised during the period / year	1937.12	2418.39
Closing balance as at March 31, 2021	152.66	279.55



## (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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
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
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
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		as per note 33 of Financial Statement
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	114.77	128.71		114.77
Interest expense (income), net defined benefit liability (assets)	35.83	48		39.4
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)	-7.62	25.12		-6.56
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	-5.53	147.54		-5.53
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-13.15	172.66		-12.09
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)	103.51	12.93		69.44
Total contributions to plan, net defined benefit liability (assets)	103.51	12.93		69.44
Increase (decrease) through other changes, net defined benefit liability (assets)	29.77	-16.09		-2.9
Total increase (decrease) in net defined benefit liability (assets)	90.01	-24.97		93.92
Net defined benefit liability (assets) at end of period	715.7	625.69	650.66	754.56

## 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	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	as per note 33 of Financial Statement		as per note 33 of Financial Statement	as per note 33 of Financial Statement
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	128.71		0	0
Interest expense (income), net defined benefit liability (assets)	50.59		3.57	2.59
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)	25.42		1.06	0.3
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	147.54		0	0
Total loss (gain) on remeasurement, net defined benefit liability (assets)	172.96		1.06	0.3
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)	11.79		-34.07	-1.14
Total contributions to plan, net defined benefit liability (assets)	11.79		-34.07	-1.14
Increase (decrease) through other changes, net defined benefit liability (assets)	-17.05		-32.67	-0.96
Total increase (decrease) in net defined benefit liability (assets)	-22.5		3.91	2.47
Net defined benefit liability (assets) at end of period	660.64	683.14	38.86	34.95

## 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
	31/03/2019
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	32.48

**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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	As per note no.33	As per note no.33
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	793.42	695.59
Plan assets, at fair value	38.86	34.95
Net surplus (deficit) in plan	-754.56	-660.64
Actuarial assumption of discount rates	6.33%	6.55%

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of employee benefits [TextBlock]	Textual information (20) [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 (20)

### 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. 458.12 lacs (previous year Rs. 483.58 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, 2020. 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	As at March 31, 2021	As at March 31, 2020
Present value of funded obligations (A)		793.42	695.59
Fair Value of plan assets (B)		38.86	34.95

Present value of funded obligations (A - B)	754.56	660.64
Unrecognised past service cost- non vested benefits	0	0
Net Liability recognised in the balance Sheet	754.56	660.64
Net deficit / (assets) are analysed as:		
Liabilities	754.56	660.64
Assets	0	0
Of the above funded obligation:		
Current	17 91.09	70.81
Non-current	17 663.47	589.83

## (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, 2021	As at March 31, 2020	As at March 31, 2021	As at March 31, 2020	As at March 31, 2021	As at March 31, 2020
Opening balance	695.59	715.62	34.95	32.48	660.64	683.14
Adjustment to opening fair value of plan assets	0	0	0	0	0	0
Current service cost	114.77	128.71	0	0	114.77	128.71

Past service cost (non-vested benefits)	0	0	0	0	0	0
Past service cost (vested benefits)	0	0	0	0	0	0
Interest cost (income)	42.97	53.18	3.57	2.59	39.40	50.59
	853.33	897.51	38.52	35.07	814.81	862.44
Included in OCI						
Remeasurement loss (gain):						
Actuarial loss (gain) arising from:	0	0	0	0		
Experience	-2.90	-17.05	0	0	-2.90	-17.05
Financial and demographic assumptions	5.53	-147.54	0	0	5.53	-147.54
Expected return from plan assets	5.50	-25.72	-1.06	-0.30	6.56	-25.42
	8.13	-190.31	-1.06	-0.30	9.19	-190.01
Others	0	0	0	0	0	0
Contributions paid by the employer	-35.37	-10.65	34.07	1.14	-69.44	-11.79
Benefits paid	-32.67	-0.96	-32.67	-0.96	0	0
Unrecognised past service cost-non vested benefits	0	0	0	0	0	0
Closing balance	793.42	695.59	38.86	34.95	754.56	660.64

Represented by		
Net defined benefit asset	0	0
Net defined benefit liability	754.56	660.64
	754.56	660.64

## (d) Components of defined benefit plan cost:

Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Recognised in statement of profit or loss		
Current service cost	114.77	128.71
Interest cost / (income) (net)	39.40	50.59
Expected return on plan assets		
Past service cost (non-vested benefits)	0	0
Past service cost (vested benefits)	0	0
Unrecognised Past Service Cost- non vested benefits	0	0
Total	154.17	179.30
Recognised in other comprehensive income		
Remeasurement of net defined benefit liability	2.63	-164.59
Return on plan assets excluding net interest	6.56	-25.42
Cumulative post employment loss recognised in the Statement of changes in equity	9.19	-190.01



Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
(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, 2021	As at March 31, 2020
Discount rate	6.33%	6.55%
Salary escalation rate	5.00%	5.00%
Attrition rates	PS: 0 to 40 : 8.5%	PS: 0 to 40 : 10%
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, 2021		As at March 31, 2020	
	Increase	Decrease	Increase	Decrease
Discount rate (+/- 1%)	748.31	845.56	273.94	346.75
Salary escalation rate (+/- 1%)	828.59	761.21	694.60	697.04

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, 2017	March 31, 2018	March 31, 2019	March 31, 2020	March 31, 2021
PVO at end of the period	434.77	614.34	715.62	695.59	793.42
Plan assets	45.53	30.54	32.49	34.95	38.86
Surplus/(Deficit)	-389.24	-583.80	-683.14	-660.64	-754.56
Experience adjustments on plan assets	-0.08	-1.09	10.94	-25.42	6.56

### (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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
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]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
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	807.57	804.4	2,286.15	2,751.54

**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]	
	31/03/2021	31/03/2020
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	52.63	97.68

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of leases [TextBlock]	Textual information (21) [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 (21)

## 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, 2021	As at March 31, 2020
Property, plant and equipment owned	508.17	676.28
Right of use - assets , except for investment property	2078.13	2744.72
Right of use - car	18.96	61.19
Total	2605.26	3482.19

Information about leases for which the Group is a lessee is presented below:-

Particulars	Property	Car	Total
Right of use - assets			
Closing gross block as at March 31, 2021	3363.43	49.76	3413.19
Depreciation charge during the year	1285.30	30.80	1316.10
Balance as at March 31, 2021	2078.13	18.96	2097.09

Additions to the Right of use - assets and car during the year 2020 were	100.41	-
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Lease Liabilities	As at March 31, 2021	As at March 31, 2020
Maturity analysis - contractual undiscounted cash flows		
Less than one year	807.57	804.40
One to five years	2286.15	2751.54
More than five years	52.63	97.68
Total undiscounted lease liabilities at 31 March 2021	3146.35	3653.62

Lease liabilities included in the statement of financial position as 31 March 2021	2357.63	2884.51
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Current	536.18	527.98
Non-current	1821.45	2356.53

Amount recognised in the statement of profit and loss	As at March 31, 2021	As at March 31, 2020
Interest on lease liabilities	305.89	347.83
Expenses relating to short term leases	47.69	75.84

Amount recognised in the statement of cash flows		
	As at March 31, 2021	As at March 31, 2020
Total cash outflow for leases	-811.69	-799.10

#### Extension options

Some leases of office buildings contain extension options exercisable by the Group. Where practicable, the Group seeks to include extension options in new leases to provide operational flexibility. The extension options held are exercisable only by the Group and not by the lessors. The Group assesses at lease commencement whether it is reasonably certain to exercise the extension options. The Group reassesses whether it is reasonably certain to exercise the options if there is a significant event or significant change in circumstances within its control.

#### [612300] Notes - Transactions involving legal form of lease

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of functional currency	INR	
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>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</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) 64,676.36	(B) 58,851.31
Total revenue from operations other than finance company	64,676.36	58,851.31
Total revenue from operations	64,676.36	58,851.31
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	1,107.75	49.25
Total interest income on current investments	1,107.75	49.25
Total interest income	1,107.75	49.25
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from others	151.26	877.7
Total dividend income current investments	151.26	877.7
Total dividend income	151.26	877.7
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	-20.14	214.13
Total net gain/loss on foreign currency fluctuations treated as other income	-20.14	214.13
Miscellaneous other non-operating income	(C) 3,057.13	(D) 278.88
Total other non-operating income	3,036.99	493.01
Total other income	4,296	1,419.96
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest lease financing	305.89	347.83
Other interest charges	0	16.9
Total interest expense	305.89	364.73
Total finance costs	305.89	364.73
Employee benefit expense [Abstract]		
Salaries and wages	13,610.97	13,225.3
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	458.12	483.58
Total contribution to provident and other funds	458.12	483.58
Employee share based payment [Abstract]		
Employee share based payment- Cash settled	235.82	582.81
Total employee share based payment	235.82	582.81
Gratuity	154.39	181.53
Staff welfare expense	105.75	124.54
Total employee benefit expense	14,565.05	14,597.76
Depreciation, depletion and amortisation expense [Abstract]		
Amortisation expense	931.08	954.28
Depletion expense	343.05	315.82
Total depreciation, depletion and amortisation expense	1,274.13	1,270.1
Breakup of other expenses [Abstract]		



Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	47.69	75.84
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	87.26	73.91
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	160.15	309.35
Total rates and taxes excluding taxes on income	160.15	309.35
Subscriptions membership fees	533.1	466.32
Electricity expenses	48.29	62.62
Telephone postage	113.13	157.99
Printing stationery	33.2	96.88
Travelling conveyance	83.61	423.72
Legal professional charges	484.47	395.27
Directors sitting fees	56	197.3
Donations subscriptions	0	1.18
Advertising promotional expenses	140.05	440.74
Cost repairs maintenance other assets	873.01	696.91
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	54.78	65.63
Payment for other services	0	1.41
Payment for reimbursement of expenses	0	3.49
Total payments to auditor	54.78	70.53
CSR expenditure	381.05	143.11
Miscellaneous expenses	(E) 19,422.82	(F) 17,772.68
Total other expenses	22,518.61	21,384.35
Current tax [Abstract]		
Current tax pertaining to previous years	138.71	3.17
Current tax pertaining to current year	8,943.36	4,561.96
Total current tax	(G) 9,082.07	(H) 4,565.13

### Footnotes

(A) Asset management, advisory and other fees : 57089.61 Financial product distribution and wealth advisory fees : 5107.72 Fund based revenue - NBFC : 2479.03

(B) Asset management, advisory and other fees : 52847.4 Financial product distribution and wealth advisory fees : 4912.58 Fund based revenue - NBFC : 1091.33

(C) Interest income from debentures : 858.72 Gain on sale of investments : 478.53 Miscellaneous income : 116.72 Marked to market gain on investments carried at FVTPL : 1603.16

(D) Interest income from debentures : 345.79 Gain on sale of investments : 59.4 Miscellaneous income : 113.39 Marked to market gain on investments carried at FVTPL : -239.7

(E) Client referral : 18516.71 Office expenses : 82.38 Bad debts written off : 157.57 Advances written off : 295.48 Miscellaneous expenses : 344.56 Recruitment charges : 26.12

(F) Client referral : 17139.33 Office expenses : 118.03 Bad debts written off : 153.36 Advances written off : 13.08 Miscellaneous expenses : 311.17 Recruitment charges : 37.71

(G) Current tax : 8943.36 Short tax provision for earlier years : 138.71

(H) Current tax : 4561.96 Short tax provision for earlier years : 3.17

**[613200] Notes - Cash flow statement**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>	<b>31/03/2019</b>
Disclosure of cash flow statement [TextBlock]	Textual information (22) [See below]		
Cash and cash equivalents cash flow statement	2,991.26	936.28	1,458.06
Cash and cash equivalents	2,991.26	936.28	
Income taxes paid (refund), classified as operating activities	7,302.18	5,511.37	
Income taxes paid (refund), classified as investing activities	0	0	
Income taxes paid (refund), classified as financing activities	0	0	
Total income taxes paid (refund)	7,302.18	5,511.37	

**Textual information (22)****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		
Cash on hand	1.83	1.89
Bank balances - in current accounts	2989.43	934.39
Cash and cash equivalents as at the end of the year	2991.26	936.28

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

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Additional information on profit and loss account explanatory [TextBlock]	Textual information (23) [See below]	
Share of profit (loss) of joint ventures accounted for using equity method	94.94	125.12
Total share of profit (loss) of associates and joint ventures accounted for using equity method	94.94	125.12
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-2.31	47.9
Total aggregated income tax relating to components of other comprehensive income	-2.31	47.9
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Exceptional items before tax	0	-1,083.06
Total exceptional items	0	-1,083.06
Details of nature of exceptional items	-	-
Total revenue from sale of products	0	0
Domestic revenue services	(A) 64,676.36	(B) 58,851.31
Total revenue from sale of services	(C) 64,676.36	(D) 58,851.31
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

**Footnotes**

(A) Asset management, advisory and other fees : 57089.61 Financial product distribution and wealth advisory fees : 5107.72 Fund based revenue - NBFC : 2479.03

(B) Asset management, advisory and other fees : 52847.4 Financial product distribution and wealth advisory fees : 4912.58 Fund based revenue - NBFC : 1091.33

(C) Asset management, advisory and other fees : 57089.61 Financial product distribution and wealth advisory fees : 5107.72 Fund based revenue - NBFC : 2479.03

(D) Asset management, advisory and other fees : 52847.4 Financial product distribution and wealth advisory fees : 4912.58 Fund based revenue - NBFC : 1091.33

## Textual information (23)

**Additional information on profit and loss account explanatory [Text Block]**

	For the year ended March 31, 2021	For the year ended March 31, 2020
Payment to auditors		
Auditor's remuneration		
- Audit fees	33.86	65.63
In other capacity		
- Certification services (refer note below)	0.00	1.41
Out of pocket expenses	0.00	3.49
Total	33.86	70.53

	For the year ended March 31, 2021	For the year ended March 31, 2020
Details of corporate social responsibility expenditure		
Amount required to be spent for the year	389.81	317.22
Amount spent during the year		
(i) Construction/acquisition of any asset	0.00	0.00
(ii) On purposes other than (i) above	381.05	143.11

**[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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]	
Range [Axis]	Ranges [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Nature of other assets	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

**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 [Axis]	Classes of assets [Member]			Classes of assets [Member]
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	40,934.61	37,373.77	37,373.77	40,934.61
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	3,560.84	0		3,560.84
Total increase (decrease) in fair value measurement, assets	3,560.84	0		3,560.84
Assets at end of period	40,934.61	37,373.77	37,373.77	40,934.61
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]				
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	37,373.77	37,373.77	40,934.61	37,373.77
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	0		3,560.84	0
Total increase (decrease) in fair value measurement, assets	0		3,560.84	0
Assets at end of period	37,373.77	37,373.77	40,934.61	37,373.77
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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	37,373.77	15,642.11	22,392.38	22,392.38
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		-6,750.27	0	
Total increase (decrease) in fair value measurement, assets		-6,750.27	0	
Assets at end of period	37,373.77	15,642.11	22,392.38	22,392.38
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]			
Classes of assets [Axis]	Other assets 1 [Member]			Other assets 2 [Member]
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	15,642.11	22,392.38	22,392.38	340.02
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	The valuation model considers the present value of expected payments using an assured IRR.	The valuation model considers the present value of expected payments using an assured IRR.		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	-6,750.27	0		16.18
Total increase (decrease) in fair value measurement, assets	-6,750.27	0		16.18
Assets at end of period	15,642.11	22,392.38	22,392.38	340.02
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	As per note 35 of Financial Statement	As per note 35 of Financial Statement		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	As per note 35 of Financial Statement	As per note 35 of Financial Statement		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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	323.84	323.84	340.02	323.84
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		The valuation model considers the present value of expected payments using an assured IRR.	The valuation model considers the present value of expected payments using an assured IRR.
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	0		16.18	0
Total increase (decrease) in fair value measurement, assets	0		16.18	0
Assets at end of period	323.84	323.84	340.02	323.84
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		As per note 35 of Financial Statement	As per note 35 of Financial Statement
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		As per note 35 of Financial Statement	As per note 35 of Financial Statement
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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	323.84	24,952.48	14,642.76	14,642.76
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		10,309.72	0	
Total increase (decrease) in fair value measurement, assets		10,309.72	0	
Assets at end of period	323.84	24,952.48	14,642.76	14,642.76
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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	24,952.48	14,642.76	14,642.76	0
Nature of other assets	- Investment in debentures and mutual funds	- Investment in debentures and mutual funds		Refer to child member
Description of valuation techniques used in fair value measurement, assets	The valuation model considers the present value of expected payments using an assured IRR.	The valuation model considers the present value of expected payments using an assured IRR.		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	10,309.72	0		-14.79
Total increase (decrease) in fair value measurement, assets	10,309.72	0		-14.79
Assets at end of period	24,952.48	14,642.76	14,642.76	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	As per note 35 of Financial Statement	As per note 35 of Financial Statement		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	As per note 35 of Financial Statement	As per note 35 of Financial Statement		Refer to child member
Nature of other assets	- Investment in debentures and mutual funds	- Investment in debentures and mutual funds		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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	14.79	14.79	0	14.79
Nature of other assets	Refer to child member		Investment in equity instruments	Investment in equity instruments
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Adjusted net asset value	Adjusted net asset value
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	0		-14.79	0
Total increase (decrease) in fair value measurement, assets	0		-14.79	0
Assets at end of period	14.79	14.79	0	14.79
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		As per note 35 of Financial Statement	As per note 35 of Financial Statement
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		As per note 35 of Financial Statement	As per note 35 of Financial Statement
Nature of other assets	Refer to child member		Investment in equity instruments	Investment in equity instruments

## 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]
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]
	31/03/2019
Disclosure of fair value measurement of assets [Abstract]	
Disclosure of fair value measurement of assets [Line items]	
Assets	14.79
Reconciliation of changes in fair value measurement, assets [Abstract]	
Assets at end of period	14.79

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		

**[613300] Notes - Operating segments****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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	57,085.61	52,730.9	5,107.72	4,912.58
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	57,085.61	52,730.9	5,107.72	4,912.58
Profit (loss) reportable segment	0	0	0	0
Assets reportable segment	67,873.4	47,948.67	4,847.01	8,994.1
Liabilities reportable segment	9,097.88	11,575.02	4,351.55	3,201.8

**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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	2,483.03	1,207.83	0	0
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	2,483.03	1,207.83	0	0
Profit (loss) reportable segment	0	0	0	0
Assets reportable segment	22,487.62	12,228.28	14,185.57	19,199.18
Liabilities reportable segment	256.8	91.19	4,119.62	4,921.28

**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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	17,804.35	25,756.75	-3,618.78	-6,557.57
Liabilities reportable segment	4,211.81	4,949.06	-92.19	-27.78

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of entity's operating segments [TextBlock]	Textual information (24) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	Yes	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

## Textual information (24)

### 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, 2021

Particulars	Asset management	Wealth advisory and distribution	NBFC and others	Unallocated	Elimination	Total
Revenue						



External revenue	57085.61	5107.72	2483.03	0	0	64676.36
Inter-segment revenue	0	4099.49	0	0	-4099.49	0
Total segment revenue	57085.61	9207.21	2483.03	0	-4099.49	64676.36
Segment results	23729.93	154.49	2696.05	0	2766.49	29346.96
Other income	0	0	0	0	0	961.72
Share in profit of joint venture (accounted as per equity method)	0	0	0	94.94	0	94.94
Profit before tax	0	0	0	0	0	30403.62
Tax expense	0	0	0	0	0	7899.52
Depreciation and amortization	0	0	0	0	0	1274.13
Segment assets	67873.4	4847.01	22487.62	17804.35	-3618.78	109393.6
Investment accounted as per equity method	0	0	0	727.04	0	727.04
Capital expenditure	398.73638	153.1336	0.35	0	0	552.22

Segment liabilities	9097.88	4351.55	256.8	4211.81	-92.19	17825.85
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For the year ended March 31, 2020

Particulars	Asset management	Wealth advisory and distribution	NBFC and others	Unallocated	Elimination	Total
Revenue						
External revenue	52730.90	4912.58	1207.83			58851.31
Inter-segment revenue	0	7314.08	0	0	-7314.08	0
Total segment revenue	52730.90	12226.66	1207.83	0	-7314.08	58851.31
Segment results	16881.65	2396.91	674.9	0	716.9	20670.36
Other Income	0	0	0	0	0	900.91
Share in profit of joint venture (accounted as per equity method)	0	0	0	125.12	0	125.12
Profit before tax	0	0	0	0	0	21696.39
Tax expense	0	0	0	0	0	5799.52

Depreciation and amortization	0	0	0	0	0	1270.1
Segment assets	47948.67	8994.1	12228.28	25756.75	-6557.57	88370.23
Investment accounted as per equity method	0	0	0	632.1	0	632.1
Capital expenditure	344.25978	68.6908	2.30401	0	0	415.254589
Segment liabilities	11575.02	3201.8	91.19	4949.06	-27.78	19789.29

### [610700] Notes - Business combinations

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U67190MH2006PTC162465	U67190MH2006PTC162465	U74140MH2009PTC189703	U74140MH2009PTC189703
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	T55363477	R54888862	T55234686	R55225247
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	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2020	01/04/2019	01/04/2020	01/04/2019
End date of accounting period of subsidiary	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Percentage of shareholding in subsidiary	100.00%	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	7,537.64	7,069.52	2,537.87	2,537.87
Reserves and surplus of subsidiary	15,930.69	10,574.27	8,334.69	7,471.37
Total assets of subsidiary	27,819.46	20,876.19	12,079.41	11,858.34
Total liabilities of subsidiary	4,351.12	3,232.39	1,206.85	1,849.1
Investment of subsidiary	21,512.96	10,627.25	5,615.86	4,703.07
Profit before tax of subsidiary	931.65	2,887.67	986.75	1,610.45
Provision for tax of subsidiary	141.48	784.99	271.42	387.13
Profit after tax of subsidiary	790.17	2,102.68	715.33	1,223.31
Proposed dividend of subsidiary	0	0	0	0
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
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U67190MH2006PTC162465	U67190MH2006PTC162465	U74140MH2009PTC189703	U74140MH2009PTC189703

## Disclosure of details of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	3		4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	Yes	Yes
SRN of filing of balance sheet by subsidiary	T55020952	R54693718	T55087811	R54692355
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	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2020	01/04/2019	01/04/2020	01/04/2019
End date of accounting period of subsidiary	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Percentage of shareholding in subsidiary	100.00%	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	-40.11	-61.49	-14.43	-12.1
Total assets of subsidiary	35.79	0	12.88	0
Total liabilities of subsidiary	0.9	0.17	25.31	10.1
Investment of subsidiary	0	0	0	0
Profit before tax of subsidiary	21.38	2.7	0	-2.78
Provision for tax of subsidiary	21.38	-0.28	0	0
Profit after tax of subsidiary	0	2.98	0	-2.78
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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	T55236376	R55114482	T55223390	R54959754
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	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2020	01/04/2019	01/04/2020	01/04/2019
End date of accounting period of subsidiary	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Percentage of shareholding in subsidiary	100.00%	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	1	1	7,162.15	4,931
Reserves and surplus of subsidiary	4.08	2.52	9,116.64	242.82
Total assets of subsidiary	6.47	4.89	20,327.68	6,327.25
Total liabilities of subsidiary	1.4	1.37	4,048.89	1,153.43
Investment of subsidiary	0	0	17,883.03	4,828.29
Profit before tax of subsidiary	2.31	2.05	1,438.03	-13.96
Provision for tax of subsidiary	0.6	0.52	379.03	2.39
Profit after tax of subsidiary	1.71	1.53	1,059	-16.35
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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	
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	01/04/2020	01/04/2019
End date of accounting period of subsidiary	31/03/2021	31/03/2020
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	54.33	52.68
Share capital of subsidiary	4,244.53	4,115.63
Reserves and surplus of subsidiary	-4,017.53	-3,776.77
Total assets of subsidiary	1,137.93	1,071.69
Total liabilities of subsidiary	910.93	732.84
Investment of subsidiary	0.74	0.72
Profit before tax of subsidiary	-121.35	-353.73
Provision for tax of subsidiary	0	0
Profit after tax of subsidiary	-121.35	-353.73
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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Latest audited balance sheet date	31/03/2021	31/03/2020
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	31/03/2021	31/03/2020
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	0.00%	0.00%

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]	Textual information (25) [See below]	
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]	Textual information (26) [See below]	
Whether company has invested in joint ventures	Yes	Yes
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No



## Textual information (25)

## Disclosure of subsidiaries [Text Block]

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	01.04.2020 to 31.03.2021	01.04.2020 to 31.03.2021	01.04.2020 to 31.03.2021	01.04.2020 to 31.03.2021	01.04.2020 to 31.03.2021	01.04.2020 to 31.03.2021	01.04.2020 to 31.03.2021
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.54.33
3	Share capital	7537.64	2537.87	75.00	2.00	1.00	7162.15	4244.53
4	Reserves & surplus	15930.69	8334.69	-40.11	-14.43	4.08	9116.64	-4017.53
5	Total assets	27819.46	12079.41	35.79	12.88	6.47	20327.68	1137.93
6	Total Liabilities	4351.12	1206.85	0.90	25.31	1.40	4048.89	910.93
7	Investments	21512.96	5615.86				17883.03	0.74
8	Turnover	834.57	3188.65	22.74	0	4.00	2505.14	1656.52
9	Profit before taxation	931.65	986.75	21.38	0	2.31	1438.03	-121.35
10	Provision for taxation	141.48	271.42	21.38	0	0.60	379.03	0
11	Profit after taxation	790.17	715.33	0	0	17.13	1059.00	-121.35

12 Proposed Dividend	0.00	0	0	0	0	0	0
13 % of shareholding	100%	100%		100%	100%		100%

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

## Textual information (26)

### Disclosure of joint ventures [Text Block]

Equity accounted investees

See accounting policies in Note 1

	As at March 31, 2021	As at March 31, 2020
Interest in joint venture	727.04	632.1

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.

	As at March 31, 2021	As at March 31, 2020
Percentage ownership interest	50.00%	50.00%
Non-current assets	33.43	43.39
Current assets	1499.79	1343.10

Non-current liabilities	14.26	12.99746
Current liabilities	64.89	109.30
Net assets	1454.07	1264.19
Group's share of net assets (50%)	727.04	632.10
Carrying amount of interest in Joint venture	727.04	632.10

	For the year ended March 31, 2021	For the year ended March 31, 2020
Revenue from Operations	551.59	740.95
Depreciation and amortisation	35.26	40.08
Interest expense	3.00	5.17
Income tax expense	43.30	50.75
Profit	189.88	250.24
Other comprehensive income	0.00	0.00
Total comprehensive income	189.88	250.24
Group's share of Profit (50%)	94.94	125.12
Group's share of total comprehensive income (50%)	94.94	125.12

## 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	01.04.2020 to 31.03.2021
2	Share of Joint Venture held by the company on the year ended (No. of shares)	8145000
3	Amount of investment in Joint Venture	814.5
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	727.04
8	Profit for the year	94.94
	Considered in consolidation	50%
	Not Considered in consolidation	50%

- Names of subsidiaries which are yet to commence operations: None
- Names of subsidiaries which have been liquidated or sold during the year: None

**[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
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
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	31/03/2021	31/03/2021	31/03/2021	31/03/2021
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%

**Disclosure of details of subsidiaries [Table]**

..(2)

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

Subsidiaries [Axis]	5	6	7
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
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	31/03/2021	31/03/2021	31/03/2021
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%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%

## Disclosure of details of entities consolidated [Table]

..(1)

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

Entities consolidated [Axis]	1	2	3	4
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
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	85,884.79	34.89	238.57	16,278.79
Net assets of entity as percentage of consolidated net assets	93.05%	0.04%	0.26%	17.64%
Amount of share in profit or loss of entity consolidated	18,014.71	21.37	-121.35	1,059.02
Share in profit or loss of entity as percentage of consolidated profit or loss	80.05%	0.09%	-0.54%	4.71%
Amount of share in other comprehensive income consolidated	0.46	0	11.57	3.38
Share in other comprehensive income consolidated	9.81%	0.00%	246.70%	72.07%
Amount of share in comprehensive income consolidated	18,015.17	21.37	-109.78	1,062.4
Share in comprehensive income consolidated	80.04%	0.09%	-0.49%	4.72%

## 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
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
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	23,468.33	10,885.24	-12.43	5.09
Net assets of entity as percentage of consolidated net assets	25.43%	0.12%	-0.01%	0.01%
Amount of share in profit or loss of entity consolidated	728.36	715.33	-2.33	1.57
Share in profit or loss of entity as percentage of consolidated profit or loss	3.24%	0.03%	-0.01%	0.01%
Amount of share in other comprehensive income consolidated	-5.99	-4.73	0	0
Share in other comprehensive income consolidated	-127.72%	1.01%	0.00%	0.00%
Amount of share in comprehensive income consolidated	722.37	710.6	-2.33	1.57
Share in comprehensive income consolidated	3.21%	0.03%	-0.01%	0.01%

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

	<b>01/04/2020 to 31/03/2021</b>
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	Textual information (27) [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 (27)

## 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	93.05%	85884.79	80.05%	18014.71	9.81%	0.46	80.04%	18015.17
Subsidiaries								
Indian								
ASK Wealth Advisors Private Limited	25.43%	23468.33	3.24%	728.36	-127.72%	-5.99	3.21%	722.37
ASK Property Investment Advisors Private Limited	0.12	10885.24	0.03	715.33	-1.01	-4.73	0.03	710.6
ASK Property Advisory Services Private Limited	-0.01%	-12.43	-0.01%	-2.33	0.00%	0	-0.01%	-2.33
ASK Trusteeship Services Private Limited	0.01%	5.09	0.01%	1.57	0.00%	0.00%	0.01%	1.57
ASK Financial Holdings Private Limited	17.64%	16278.79	4.71%	1059.02	72.07%	3.38	4.72%	1062.4

ASK Family Office and Investment Advisers Private Limited (Fellow Subsidiary)	0.04%	34.89	0.09%	21.37	0.00%	0	0.09%	21.37
Foreign								
ASK Capital Management Pte. Limited	0.26%	238.57	-0.54%	-121.35	246.70%	11.57	-0.49%	-109.78
Joint venture (investment as per equity method)								
ASK Pravi Capital Advisors Private Limited	0.79%	727.04	0.42%	94.94	0.00%	0	0.42%	94.94
Eliminations	-48.99%	-45215.52	8.85%	1992.48	0.00%	0	8.85%	1992.48
As at March 31, 2021	100%	92294.79	100%	22504.10	100%	4.69	100%	22508.79

**[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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(2)

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

Subsidiaries [Axis]	3		4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ASK FAMILY OFFICE AND INVESTMENT ADVISORS PRIVATE LIMITED	ASK FAMILY OFFICE AND INVESTMENT ADVISORS 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	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(3)

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

Subsidiaries [Axis]	5		6	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(4)

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

Subsidiaries [Axis]	7	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	0.00%	0.00%

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

	01/04/2020 to 31/03/2021
Disclosure of separate financial statements [TextBlock]	
Disclosure of subsidiaries [TextBlock]	Textual information (28) [See below]
Disclosure of joint ventures [TextBlock]	Textual information (29) [See below]

## Textual information (28)

## Disclosure of subsidiaries [Text Block]

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	01.04.2020 to 31.03.2021	01.04.2020 to 31.03.2021	01.04.2020 to 31.03.2021	01.04.2020 to 31.03.2021	01.04.2020 to 31.03.2021	01.04.2020 to 31.03.2021	01.04.2020 to 31.03.2021
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.54.33
3	Share capital	7537.64	2537.87	75.00	2.00	1.00	7162.15	4244.53
4	Reserves & surplus	15930.69	8334.69	-40.11	-14.43	4.08	9116.64	-4017.53
5	Total assets	27819.46	12079.41	35.79	12.88	6.47	20327.68	1137.93
6	Total Liabilities	4351.12	1206.85	0.90	25.31	1.40	4048.89	910.93
7	Investments	21512.96	5615.86				17883.03	0.74
8	Turnover	834.57	3188.65	22.74	0	4.00	2505.14	1656.52
9	Profit before taxation	931.65	986.75	21.38	0	2.31	1438.03	-121.35
10	Provision for taxation	141.48	271.42	21.38	0	0.60	379.03	0
11	Profit after taxation	790.17	715.33	0	0	17.13	1059.00	-121.35

12	Proposed Dividend	0.00	0	0	0	0	0	0
13	% of shareholding	100%	100%		100%	100%		100%

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

## Textual information (29)

### Disclosure of joint ventures [Text Block]

Equity accounted investees

See accounting policies in Note 1

	As at March 31, 2021	As at March 31, 2020
Interest in joint venture	727.04	632.1

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.

	As at March 31, 2021	As at March 31, 2020
Percentage ownership interest	50.00%	50.00%
Non-current assets	33.43	43.39
Current assets	1499.79	1343.10

Non-current liabilities	14.26	12.99746
Current liabilities	64.89	109.30
Net assets	1454.07	1264.19
Group's share of net assets (50%)	727.04	632.10
Carrying amount of interest in Joint venture	727.04	632.10

	For the year ended March 31, 2021	For the year ended March 31, 2020
Revenue from Operations	551.59	740.95
Depreciation and amortisation	35.26	40.08
Interest expense	3.00	5.17
Income tax expense	43.30	50.75
Profit	189.88	250.24
Other comprehensive income	0.00	0.00
Total comprehensive income	189.88	250.24
Group's share of Profit (50%)	94.94	125.12
Group's share of total comprehensive income (50%)	94.94	125.12

## 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	01.04.2020 to 31.03.2021
2	Share of Joint Venture held by the company on the year ended (No. of shares)	8145000
3	Amount of investment in Joint Venture	814.5
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	727.04
8	Profit for the year	94.94
	Considered in consolidation	50%
	Not Considered in consolidation	50%

- Names of subsidiaries which are yet to commence operations: None
- Names of subsidiaries which have been liquidated or sold during the year: None

**[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]			
	1		2	
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK Foundation	ASK Foundation	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	AACTA3925C	AACTA3925C	AAGTA7341C	AAGTA7341C
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]				
Revenue from rendering of services related party transactions			(A) 181.6	(B) 154.64
Other related party transactions expense	(C) 381.05	(D) 140.89		
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	27.42	55.81
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 investment management fees

(B) Income from investment management fees

(C) CSR Expenditure

(D) CSR Expenditure

## Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	3		4	
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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 Select Focus Fund	ASK Select Focus Fund
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAGTA7384K	AAGTA7384K	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	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]				
Revenue from rendering of services related party transactions	(A) 646.94	(B) 571.1	(C) 707.12	(D) 702.36
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	111.26	202.1	214.1	240.21
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

(B) Income from investment management fees

(C) Income from investment management fees

(D) Income from investment management fees

## 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]			
	5		6	
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	Dividend income, Closing balance receivable	Dividend income, 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]				
Revenue from rendering of services related party transactions			1	227.94
Other related party transactions expense			(A) 28.22	(B) 45.35
Other related party transactions income		(C) 13.32		
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	28.85	28.47	1,653.25	1,622.11
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) Recovery of portfolio expenses

(B) Recovery of portfolio expense

(C) Dividend Income

## 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]			
	7		8	
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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]				
Revenue from rendering of services related party transactions	2,007.8	2,317.25	159.51	200.1
Other related party transactions expense	(A) 38.71	(B) 55.14	(C) 8.34	(D) 6.47
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	2,181.38	632.12	4.22	111.67
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) Recovery of portfolio expenses  
(B) Recovery of portfolio expenses  
(C) Recovery of portfolio expenses  
(D) Recovery of portfolio expenses

## 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]			
	9		10	
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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 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, 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]				
Revenue from rendering of services related party transactions	884.03	1,006.96	745.42	902.35
Other related party transactions expense	35.87	44.03		
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	14.95	273.3	601.8	9.64
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	11		12	
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK India Opportunities Fund 1	ASK India Opportunities Fund 1	ASK India Real Estate Special Situations Fund	ASK India Real Estate Special Situations Fund
Country of incorporation or residence of related party	INDIA	INDIA	SINGAPORE	SINGAPORE
Permanent account number of related party	AAFTA8533K	AAFTA8533K		
Description of nature of transactions with related party	Income from investment management fee, Closing balance receivable	Income from investment management fee, Closing balance receivable	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]				
Revenue from rendering of services related party transactions	384.21	415.8	181.71	175.88
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	120.89	101.7	0	15.8
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis]	Joint ventures where entity is venturer [Member]		Key management personnel of entity or parent [Member]	
	13		14	
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK PRAVI CAPITAL ADVISORS PRIVATE LIMITED	ASK Pravi Capital Advisors Private Limited	Asit Koticha	Asit Koticha
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AADPK2774L	AADPK2774L
CIN of related party	U74900MH2011PTC221467	U74900MH2011PTC221467		
Description of nature of transactions with related party	Investment at cost	Investment at cost	Closing balance payable	Director sitting fees, Closing balance payable
Description of nature of related party relationship	Joint venture	Joint venture	Director	Director
Related party transactions [Abstract]				
Other related party transactions expense				(A) 5.75
Other related party transactions contribution made	814.5	814.5		
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	(B) 41.67	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

(B) Issue of Class B Shares



## Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	15		16	
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sameer Koticha	Sameer Koticha	Sunil Rohokale	Sunil Rohokale
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAWPK9080A	AAWPK9080A	AAOPR4448R	AAOPR4448R
Description of nature of transactions with related party	Director sitting fees, Closing balance payable	Director sitting fees, Closing balance payable	Remuneration, Reimbursement of office and administrative expenses, Closing balance receivable	Remuneration, Reimbursement of office and administrative expenses, Closing balance receivable
Description of nature of related party relationship	Director	Director	CEO & Managing Director	CEO & Managing Director
Related party transactions [Abstract]				
Other related party transactions expense	(A) 16.08	(B) 5.25	(C) 690.8	(D) 492.21
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	(E) 121.81	0	0.02	0.01
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: 15 &amp; Preference dividend: 1.08

(B) Directors sitting fees

(C) Remuneration

(D) Remuneration

(E) Issue of Class B Shares

## Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	17		18	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Bharat Shah	Bharat Shah	Shweta Jalan	Shweta Jalan
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AABPS5196E	AABPS5196E	ADIPJ2424N	ADIPJ2424N
Description of nature of transactions with related party	Remuneration, Reimbursement of office and administrative expenses, Closing balance payable	Remuneration, Reimbursement of office and administrative expenses, Closing balance payable	Portfolio management service fee income, Closing balance receivable	Portfolio management service fee income, Closing balance receivable
Description of nature of related party relationship	Director	Director	Director	Director
Related party transactions [Abstract]				
Revenue from rendering of services related party transactions			5.97	4.69
Other related party transactions expense	(A) 459.32	(B) 527.2		
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	-0.35	0	1.79	1.43
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 : 459.09 Reimbursement of office and administrative expenses : 0.23

(B) Remuneration : 489.24 Reimbursement of office and administrative expenses : 2.97

## Disclosure of transactions between related parties [Table]

..(10)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	19		20	
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Vinod Padikkal	Vinod Padikkal	Sneh Koticha Contractor	Sneh Koticha Contractor
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ANMPP8335N	ANMPP8335N	AAAPK9535G	AAAPK9535G
Description of nature of transactions with related party	Portfolio management service fee income	Portfolio management service fee income	Director sitting fees	Director sitting fees
Description of nature of related party relationship	Director	Director	Director	Director
Related party transactions [Abstract]				
Revenue from rendering of services related party transactions	(A) 1.29			
Other related party transactions expense			10	
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) PMS fees earned

## 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]	Other related parties [Member]			
	21		22	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Jatin Koticha	Jatin Koticha	Apurva Mazumder	Apurva Mazumder
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	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]				
Revenue from rendering of services related party transactions	1.03	-5.77	(A) 3.95	(B) 1.86
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	0.26	0.27	1.27	0.71
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

(B) PMS Fees earned

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of related party [TextBlock]	Textual information (30) [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 (30)

### Disclosure of related party [Text Block]

#### A) Names of related parties and nature of relationship

##### (a) Key managerial personnel (KMP) and relatives

Asit Koticha	Director (till June 10, 2020)
Sameer Koticha	Director
Sunil Rohokale	CEO and Managing Director
Bharat Shah	Director
Shweta Jalan	Director
Vinod Padikkal	Director (w.e.f April 28, 2020)
Sneh Koticha Contractor	Director (w.e.f June 11, 2020)
Sangeeta Kapiljit Singh	Independent Director (till April 24, 2020)
Balakrishnan Anantharaman	Independent Director (till April 20, 2020)
Vivek Narayan Gour	Independent Director
Girish Shrikrishna Paranjpe	Independent Director
Jyotin Kantilal Mehta	Independent Director
Jatin Koticha	Relative of Director
Apurva Mazumder	Relative of Director

##### (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 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 Situations Fund-I

ASK India Real Estate Special Opportunities Fund Pte. Ltd.

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:

Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Short term employee benefits (refer note 1 and 2)	1204.86	1166.14
Total compensation	1204.86	1166.14

(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	Joint venture	Key management personnel (KMP) and relatives	Entities where the reporting entity exercises significant influence
1	Services rendered	2021	0	45.63	5899.32
		2020	0	27.80	6674.36
2	Managerial remuneration (refer note 1 to 2)	2021	0	1204.86	0
		2020	0	1166.14	0
3	Investments purchased	2021	0	0	423.45
		2020	0	0	348.25

4	Issue of Class B Shares	2021	0	163.48	0
		2020	0	0	0
5	Sale of units of Pravi fund	2021	0	0	0
		2020	0	0	37.45
6	Other transactions :				
	Other income	2021	0	0	0
		2020	0	0	13.32
	Donation	2021	0	0	381.05
		2020	0	0	0
	Recovery of expenses	2021	0	0	111.14
		2020	0	0	150.99

Sr. No.	Nature of transactions	Year ended	Joint venture	Key management personnel (KMP) and relatives	Entities where the reporting entity exercises significant influence
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Outstandings :					
6.	Payable	Mar-21	0	0.35	0
		Mar-20	0	1.96	0
7.	Receivable	Mar-21	0	7.75	4958.13
		Mar-20	0	28.47	3264.46
8.	Investments (at cost)	Mar-21	814.50	0	4283.27
		Mar-20	814.50	0	3548.66
9.	Number of options outstanding (refer note 3)	Mar-21	0	10810423	0
		Mar-20	0	10810423	0

## Notes:

1. The future liability for gratuity and compensated absences is provided on an actuarial basis for the Company as a whole. Accordingly, the amount pertaining to KMP is not ascertainable separately, and not included above.
2. Managerial remuneration includes bonus on accrual basis.
3. 8,673,806 numbers of options represents issuance of ESOPs and ESARs to employees of subsidiary companies.

## C) Terms and conditions of transactions with related parties

The transactions with related parties are made on arms 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 other provisions [Table]**

..(1)

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

Classes of other provisions [Axis]	Other provisions, others [Member]			Other provisions, others 1 [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Other increase decrease in other provisions	0	2.63		0
Total changes in other provisions	0	2.63		0
Other provisions at end of period	2.63	2.63	0	2.63
Description of other provisions, others	Refer to child member	Refer to child member		Provision for standard assets

**Disclosure of other provisions [Table]**

..(2)

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

Classes of other provisions [Axis]	Other provisions, others 1 [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of other provisions [Abstract]		
Disclosure of other provisions [Line items]		
Reconciliation of changes in other provisions [Abstract]		
Changes in other provisions [Abstract]		
Other increase decrease in other provisions	2.63	
Total changes in other provisions	2.63	
Other provisions at end of period	2.63	0
Description of other provisions, others	Provision for standard 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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	209.09	533.95	0.44	10.22

**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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	0.44	10.22

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]	Textual information (31) [See below]	
Whether there are any contingent liabilities	Yes	Yes

## Textual information (31)

## Disclosure of contingent liabilities [Text Block]

27 Contingent liabilities and commitments (to the extent not provided for)	As at March 31, 2021	As at March 31, 2020
(i) Claim not acknowledged as debts:		
a. Tax demand in respect of which the Company has preferred an appeal with higher authorities *	209.09	533.95
b. Bank guarantee to the extent not provided for	0.44	10.22
(ii) Commitments:		
a. Uncalled capital commitments in respect of Alternative Investment Funds	127.41	550.85
b. Estimated amount of contracts remaining to be executed on capital account and not provided for	0	67.51
<b>Total</b>	<b>336.94</b>	<b>1162.53</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.

## [610500] Notes - Events after reporting period

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	These options shall vest immediately	These options shall vest immediately	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	15 Years	15 Years	6 years (subsequently modified to 15 years)	6 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	18/02/2013	18/02/2013	14/11/2013	14/11/2013
Number of instruments granted in share-based payment arrangement	[pure] 1,13,700	[pure] 1,13,700	[pure] 26,257	[pure] 26,257

**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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	These options shall vest immediately	These options shall vest immediately	These options shall vest immediately	These options shall vest immediately
Description of maximum term of options granted for share-based payment arrangement	15 Years	15 Years	15 Years	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	31/01/2014	31/01/2014	18/02/2014	18/02/2014
Number of instruments granted in share-based payment arrangement	[pure] 8,900	[pure] 8,900	[pure] 89,150	[pure] 89,150

**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		6	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	These options shall vest immediately	These options shall vest immediately	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	15 Years	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	16/02/2015	16/02/2015	04/10/2015	04/10/2015
Number of instruments granted in share-based payment arrangement	[pure] 36,696	[pure] 36,696	[pure] 3,188	[pure] 3,188

**Disclosure of terms and conditions of share-based payment arrangement [Table]**

..(4)

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

Types of share-based payment arrangements [Axis]	7		8	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	These options shall vest immediately	These options shall vest immediately	These options shall vest within one year from date of grant	These options shall vest within one year from date of grant
Description of maximum term of options granted for share-based payment arrangement	15 years	15 years	15 years	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	28/10/2016	28/10/2016	01/12/2016	01/12/2016
Number of instruments granted in share-based payment arrangement	[pure] 12,986	[pure] 12,986	[pure] 13,367	[pure] 13,367

**Disclosure of terms and conditions of share-based payment arrangement [Table]**

..(5)

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

Types of share-based payment arrangements [Axis]	9		10	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	10/01/2017	10/01/2017	17/05/2018	17/05/2018
Number of instruments granted in share-based payment arrangement	[pure] 2,448	[pure] 2,448	[pure] 27,24,827	[pure] 27,24,827

**Disclosure of terms and conditions of share-based payment arrangement [Table]**

..(6)

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

Types of share-based payment arrangements [Axis]	11	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	19/05/2019	19/05/2019
Number of instruments granted in share-based payment arrangement	[pure] 10,47,977	[pure] 10,47,977

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of share-based payment arrangements [TextBlock]	Textual information (32) [See below]		
Whether there are any share based payment arrangement	Yes	Yes	
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]			
Disclosure of terms and conditions of share-based payment arrangement [Abstract]			
Disclosure of number and weighted average exercise prices of share options [TextBlock]			
Number of share options outstanding in share based payment arrangement [Abstract]			
Number of share options granted in share-based payment arrangement	[pure] 0	[pure] 0	
Total changes of number of share options outstanding in share based payment arrangement	[pure] 0	[pure] 0	
Number of share options outstanding in share-based payment arrangement at end of period	[pure] 40,79,496	[pure] 40,79,496	[pure] 40,79,496

## Textual information (32)

## Disclosure of share-based payment arrangements [Text Block]

Share-based payment arrangements:

## I. Employees Stock Options Plan

## A. Description of share-based payment arrangements

## i. Share option plans (Equity Settled)

On February 1, 2012 and April 1, 2014, the Company has established share option plans that entitle the employees and the key management personnel to purchase the shares of the Company. Under these plans, holders of the vested options are entitled to purchase shares at the exercise price of the shares determined at the respective date of grant of options. The key terms and conditions related to the grants under these plans are as follows; all options are to be settled by the delivery of equity shares of the Company.

Grant date / employees entitled	Number of instruments		Vesting conditions	Method of settlement	Contractual life of options
	Key Management Personnel	Employees			
Options granted on February 18, 2013	1,13,700 <sup>^</sup>	-	These options shall vest immediately	Equity settled	15 years
Options granted on November 14, 2013	-	26,257	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Equity settled	6 years (subsequently modified to 15 years)
Options granted on January 31, 2014	8,900 <sup>^</sup>	-	These options shall vest immediately	Equity settled	15 years
Options granted on February 18, 2014		89,150	These options shall vest immediately	Equity settled	15 years
Options granted on February 16, 2015	-	36,696	These options shall vest immediately	Equity settled	15 years
			Subject to continued employment with the		



Group company

Options granted on October 4, 2015 -	3,188	Equity settled	7 years (subsequently modified to 15 years)
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			from the date of grant of option till the date of vesting.		
Options granted on October 28, 2016	-	12,986	These options shall vest immediately	Equity settled	15 years
Options granted on December 1, 2016	-	13,367	These options shall vest within one year from date of grant	Equity settled	15 years
Options granted on January 10, 2017	-	2,448	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Equity settled	7 years
Options granted on May 17, 2018 to the employees of the subsidiaries against swap of their options in the respective subsidiaries	-	27,24,827	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Equity settled	7 years
Options granted on May 19, 2019 to the employees of the subsidiaries	-	10,47,977	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Equity settled	7 years
Total share options granted	2,11,750	38,67,746 <sup>^^</sup>			

Note:-

1. <sup>^</sup> Of the options granted on February 18, 2013, 58,900 options were cancelled and 67,800 options were issued on January 31, 2014.
2. <sup>^^</sup> Includes options granted to the employees and key management personnel of the Subsidiaries.
3. The shareholders of the Company have, at the Extraordinary General Meeting (EGM) held on May 10, 2018 accorded their consent to the sub-division of the authorized and issued equity share capital of the Company by reducing the nominal value of the equity share from Rs 10 (Rupees ten only) each to Rs 2 (Rupees two only) each. The record date for the sub-division and bonus shares is May 10, 2018. Post the shares sub-division, the Company has issued bonus equity shares in the ratio of 12:1. The exercise price of the share options and the outstanding employee stock options have been adjusted proportionately.

Pursuant to above event / approval, the number of options and exercise price have been adjusted accordingly.

4. During the year ended March 31, 2020, the Company has accelerated the vesting period of 408,259 ESOPs on May 16, 2019 of certain employees of ASK Wealth Advisors Private Limited.

ii. Modifications to share options granted

## I. Description of modifications to share options during the year

### 1. Swap of stock options:

1. During year ended March 31, 2019, the Company granted 2,724,827 stock options to the employees of ASK Wealth Advisors Private Limited (ASKWA) and ASK Property Investment Advisors Private Limited (ASKPIA), subsidiaries of the Company in lieu of options held by them in ASKWA and ASKPIA respectively on a value to value swap basis. The contractual life of the options is 7 years. Principles of modification accounting are applied since the options have been granted as a replacement for another share based option within the Group.

2. During the year ended March 31, 2020, the Company has accelerated the vesting period of 408,259 ESOPs on May 16, 2019 of certain employees of ASK Wealth Advisors Private Limited.

### 3. Surrendering and re-issue of options:

During the year ended March 31, 2020, certain employees of ASK Wealth Advisors Private Limited have surrendered 1,047,977 vested options under Employee Stock Option Scheme "ESOP 2014".

The Company has issued same number of options to these employees with similar exercise price and extended vesting date and extended exercise period.

## II. Measurement as a result of modification

### 1. Swap of stock options:

Swap of ASKWA and ASKPIA options for ASKIM options:

The incremental fair value as a result of swap of stock options on the date of swap is Nil.

The incremental fair value has been ascertained using the Black - Scholes Option pricing model.

For information on the inputs used in the measurement of fair value of the modified equity-settled share based payment options refer below table:

Particulars	For the year ended March 31, 2019
Incremental fair value as on date of modification	Nil
Share price as on grant date	Rs. 455.27
Range of exercise price	Rs. 21.38 to Rs. 194.36
Expected volatility (weighted average volatility)	41.83%
Expected life (expected weighted average life)	2.89 years
Expected dividends	0.46%
Range of risk- free interest rate (based on government bonds)	7.89% to 7.98%

## 2. Surrendering and re-issue of options:

The incremental fair value as a result of re-issue of stock options on the date of grant is Nil.

The incremental fair value has been ascertained using the Black - Scholes Option pricing model.

For information on the inputs used in the measurement of fair value of the re-issuance of equity-settled share based payment options refer below table:

Particulars	For the year ended March 31, 2020
Incremental fair value as on date of modification	Nil
Share price as on grant date	Rs. 333.60
Exercise price	Rs. 194.36
Expected volatility (weighted average volatility)	15.99%
Range of Expected life (expected weighted average life)	2.23 to 3.50 years

Expected dividends	1.38%
Range of risk- free interest rate (based on government bonds)	6.67% to 6.88%

#### 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, 2021	March 31, 2021	March 31, 2020	March 31, 2020
(A) Equity-settled share-based payments:				
Options outstanding as at the beginning of the year	18385265	88.24	18409848	88.38
After adjustment of split and bonus shares	0	0	0	0
Add: Options granted during the year	0	0	1047977	194.36
Less: Options surrendered during the year	0	0	1047977	194.36
Less: Options lapsed during the year	89939	194.36	24583	194.36
Less: Options exercised during the year	200893	87.84	0	0
Options outstanding as at the year end	18094433	87.71	18385265	88.24

The options outstanding at March 31, 2021 had an exercise price in the range of Rs. 21.38 to Rs. 238.96 (March 31, 2020: Rs. 21.38 to Rs. 238.96) and a weighted-average contractual life of 8.12 years (March 31, 2020: Rs. 9.10 years.)

#### C. 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.

## II. Employees Stock Appreciation Rights

On June 21, 2018, the Company has established Employee Stock Appreciation Rights Plan 2018 ("ESARs") that entitle the employees and the key management personnel of the Company and its subsidiaries to get the shares of the Company equaling to fair value appreciation by paying face value of the equity shares and all rights are to be settled by the delivery of equity shares of the Company. The key terms and conditions

related to the grants under these plan are as follows;

Grant date / employees entitled	Number of instruments		Vesting conditions	Method of settlement	Contractual life of options
	Key Management Personnel	Employees			
Stock appreciation rights granted on June 30, 2018	3,30,148	19,24,340 <sup>^</sup>	Subject to continued employment with the Group company from the date of grant of rights till the date of vesting.	Equity settled	7 years
Stock appreciation rights granted on May 30, 2019	3,30,148	18,97,564 <sup>^</sup>	Subject to continued employment with the Group company from the date of grant of rights till the date of vesting.	Equity settled	7 years
Stock appreciation rights granted on May 31, 2019	-	16,667 <sup>^</sup>	Subject to continued employment with the Group company from the date of grant of rights till the date of vesting.	Equity settled	7 years
Stock appreciation rights granted on February 26, 2020	-	1,29,398 <sup>^</sup>	Subject to continued employment with the Group company from the date of grant of rights till the date of vesting.	Equity settled	7 years
Stock appreciation rights granted on October 29, 2020	-	6,29,395	Subject to continued employment with the Group company from the date of grant of rights till the date of vesting.	Equity settled	7 years
Total rights granted till date	6,60,296	45,97,364			

<sup>^</sup> Out of which 3,449,401 stock appreciation rights granted to the employees and key management personnel of the Subsidiaries.

## B. Measurement of fair values

### Equity-settled share-based payment arrangements

The fair value of the employee stock appreciation rights has been measured using Black - Scholes Option pricing model.

The fair value of the rights and the inputs used in the measurement of the grant-date fair values of the equity-settled share based payment rights

granted during the year are as follows:

	As at March 31, 2021	Stock appreciation rights plan for Employees	As at March 31, 2020	Stock appreciation rights plan for Employees
	Stock appreciation rights plan for KMP	Rs. 35.77 to Rs. 63.08	Stock appreciation rights plan for KMP	Stock appreciation rights plan for Employees
Range of fair value of rights as on grant date	N.A.	Rs. 331.32 to Rs. 63.08	Rs. 10.39	Rs. 4.01 to Rs. 35.34
Range of Share price as on grant date	N.A.	Rs. 331.32	Rs. 330.60	Rs. 298.19 to Rs. 330.60
ESAR Base Price	N.A.	19.36%	Rs. 448.27	Rs. 448.27
Expected volatility (weighted average volatility)	N.A.	1.71 to 4.50	15.99%	14.52% to 15.99%
Range of Expected life (expected weighted average life)	N.A.	2.68%	1.92 to 2.42	1.92 to 5.50
Expected dividends	N.A.	4.06% to 5.17%	1.38%	1.38%
Range of risk-free interest rate (based on government bonds)	N.A.		6.46% to 6.55%	6.46% to 6.90%
Method used to	As the Company's shares are unlisted and no comparable benchmarks are available, the expected volatility is based on the expected		As the Company's shares are unlisted and no comparable benchmarks are available, the expected volatility is based on the	



determine expected volatility	volatility of revenue and profits of the company consistent with valuation methodology of the company	expected volatility of revenue and profits of the company consistent with valuation methodology of the company
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### C. 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, 2021	March 31, 2021	March 31, 2020	March 31, 2020
(A) Equity-settled Share-based payments:				
Rights outstanding as at the beginning of the year	3036008	Rs.448.27	0	0
Add: Rights granted during the year	629395	Rs.331.32	2254488	448.27
Less: Rights lapsed during the year	220442	Rs.428.57	1556008	448.27
Less: Rights exercised during the year	0	-	0	-
Rights outstanding as at the year end	3444961	Rs.427.13	698480	448.27

The rights outstanding at March 31, 2021 had base price of Rs. 448.27 (March 31, 2020: Rs. 448.27) and a weighted-average contractual life of 7.43 years (March 31, 2020: 8.60 years).

### D. 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.

## III. Subsidiaries

### 1) ASK Property Investment Advisors Private Limited ("ASK PIA")

#### i. Share option plans (Equity Settled)

On February 1, 2012 and April 1, 2014, ASK PIA has established share option plans that entitle the employees and the key management personnel to purchase the shares of ASK PIA. Under these plans, holders of the vested options are entitled to purchase shares at the exercise price of the shares determined at the respective date of grant of options. The key terms and conditions related to the grants under these plans are as

follows; all options are to be settled by the delivery of shares.

Grant date / employees entitled	Number of instruments		Vesting conditions	Method of settlement	Contractual life of options
	Key Management Personnel	Employees			
Options granted on February 15, 2012	-	1,60,665	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Equity settled	7 years (subsequently modified to 15 years)
Options granted on February 15, 2012	-	76,840	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Equity settled	7 years (subsequently modified to 15 years)
Total share options granted till date	-	2,37,505			

ii. Modifications to share options granted

A. Description of modification to share options during the year

Swap of Stock options:

During year ended March 31, 2019, 160,665 options held by the employees have been swapped against 75,158 stock options of the Holding Company. The contractual life of the options are 7 years. Principles of modification accounting are applied since the options have been granted as a replacement for another share based option within the Group. Accordingly, ASK PIA has accounted only for the incremental fair value as a share based payment expense.

B. Measurement as a result of modification

Swap of ASKPIA stock Options for ASKIM stock options:

The incremental fair value as a result of swap of share options on the date of swap is Nil.

The incremental fair value has been ascertained using the Black - Scholes Option pricing model.

For information on the inputs used in the measurement of fair value of the modified equity-settled share based payment options refer below table:

Particulars	For the year ended March 31, 2019
Incremental fair value as on date of modification	Nil
Share price as on grant date	Rs. 455.27
Exercise price	Rs. 21.38
Expected volatility (weighted average volatility)	41.83%
Expected life (expected weighted average life)	2.89 years
Expected dividends	0.46%
Risk- free interest rate (based on government bonds)	7.89%

#### 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, 2021	March 31, 2021	March 31, 2020	March 31, 2020
(A) Equity-settled Share-based payments:				
Options outstanding as at the beginning of the year	0	0	0	0
Less: Options swapped during the year	0	0	0	0
Less: Options exercised during the year	0	0	0	0
Options outstanding as at the year end	0	0	0	0

The options outstanding at March 31, 2021 had an exercise price in the range of Rs. Nil (March 31, 2020: Rs. Nil) and weighted-average contractual life of Nil years (March 31, 2020: Nil years)

C. Termination of share options plans:

The Board of Directors of ASK PIA at its meeting held on July 27, 2018 terminated Employee Stock Option Plan 2012 (ESOP 2012) and Employee Stock Option Plan 2014 (ESOP 2014).

II. Employees Stock Appreciation Rights

During year ended March 31, 2019, the Holding Company has established Employee Stock Appreciation Rights Plan 2018 ("ESARs") that entitle the employees and the key management personnel of Holding Company and its Subsidiaries to get the shares of the Holding Company equaling to fair value appreciation by paying face value of the equity shares and all rights are to be settled by the delivery of equity shares of the Holding Company. Accordingly, 486,223 ESARs have been granted by the Holding Company to the employees and the key management personnel of the Company.

2) ASK Wealth Advisors Private Limited ("ASK WA")

On February 1, 2012 and April 1, 2014 ASK WA has established share option plans that entitle the employees and the key management personnel to purchase the shares of ASK WA. Under these plans, holders of the vested options are entitled to purchase shares at the exercise price of the shares determined at the respective date of grant of options. The key terms and conditions related to the grants under these plans are as follows; all

options are to be settled by the delivery of shares.

Grant date / employees entitled	Number of instruments		Vesting conditions	Method of settlement	Contractual life of options
	Key Management Personnel	Employees			
Options granted on February 15, 2012	-	5,29,317	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Equity Settled	7 years (subsequently modified to 15 years)
Options granted on March 26, 2015	-	15,84,797	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Equity settled	7 years (subsequently modified to 15 years)
Options granted on September 1, 2015	-	4,53,645	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Equity settled	7 years
Options granted on December 21, 2016	-	46,90,240	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Equity settled	7 years
Options granted on December 27, 2016	-	20,46,981	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Equity settled	7 years
Total share options granted till date	-	93,04,980			

## ii. Modifications to Share Options Granted

### I. Description of modifications to share options during the year

#### Swap of Stock options:

During year ended March 31, 2019, 7,512,791 stock options held by the employees have been swapped against 2,649,669 stock options of the Holding Company. The contractual life of the options are 7 years. Principles of modification accounting are applied since the options have been granted as a replacement for another share based option within the Group. Accordingly, the Company has accounted only for the incremental fair value as a share based payment expense. Out of which, 53,364 stock options lapsed as on March 31, 2019, 86,307 stock options lapsed as on March 31, 2020 and 28,215 stock options surrendered as on March 31, 2021.

Swap of ASKWA stock Options for ASKIM stock options:

The incremental fair value granted as a result of swap of share options on the date of swap is Nil.

The incremental fair value has been ascertained using the Black - Scholes option pricing model.

For information on the inputs used in the measurement of fair value of the modified equity-settled share based payment options refer below table:

Particulars	For the year ended March 31, 2019
Incremental fair value as on date of modification	Nil
Share price as on grant date	Rs. 455.27
Exercise price (range)	Rs. 28.35 to Rs. 194.36
Expected volatility (weighted average volatility)	41.11% to 41.84%
Expected life (expected weighted average life)	2.88 to 3.64 years
Expected dividends	0.46%
Range of risk- free interest rate (based on government bonds)	7.89% to 7.98%

#### 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, 2021	March 31, 2021	March 31, 2020	March 31, 2020
Equity-settled Share-based payments:				
Options outstanding as at the beginning of the year	0	0	0	0
Add: Options granted during the year				
Less: Options lapsed during the year				
Less: Options exercised during the year				



Less: Options swapped during the year	0	0	0	0
Less: Options forfeited during the year	0	0	0	0
Options outstanding as at the year end	0	0	0	0

The Options outstanding at March 31, 2021 had an exercise price Rs. Nil (March 31, 2020: Rs. Nil) and weighted-average contractual life of Nil years (March 31, 2020: zero years).

#### C. Termination of share options plans:

The Board of Directors of ASK WA at its meeting held on July 27, 2018 terminated Employee Stock Option Plan 2012 (ESOP 2012) and Employee Stock Option Plan 2014 (ESOP 2014).

#### D. Expense recognised 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.

#### E. Surrendering and re-issuance of Options in Holding Company:

During the year ended March 31, 2020, the Holding Company has accelerated the vesting period of 408,259 ESOPs on May 16, 2019 of certain employees of the Company. Further, certain employees of the Company have surrendered 1,047,977 vested options under Employee Stock Option Scheme "ESOP 2014". The Holding Company has issued same number of options to these employees with similar exercise price and extended vesting date and extended exercise period.

#### F. Options lapsed in Holding Company:

FY 21; 28,215 stock options surrendered as on March 31, 2021.

FY 20; 86,307 stock options lapsed as on March 31, 2020.

which were issued to the employee of the Company by Holding Company under Employee Stock Option Scheme "ESOP 2014".

## II. Employees Stock Appreciation Rights

During year ended March 31, 2019, the Holding Company has established Employee Stock Appreciation Rights Plan 2018 ("ESARs") that entitle the employees and the key management personnel of Holding Company and its Subsidiaries to get the shares of the Holding Company equaling to fair value appreciation by paying face value of the equity shares and all rights are to be settled by the delivery of equity shares of the Holding Company. Accordingly, 1,810,248 ESARs have been granted by the Holding Company to the employees and the key management personnel of the Company. Out of which, 673,884 ESARs were lapsed as on March 31, 2019, 21,768 ESARs as on March 31, 2020 and 35,070 ESARs as on March 31, 2021.

726,403 ESARs issued during the year ended March 31, 2020.

### [613000] Notes - Earnings per share

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of earnings per share [TextBlock]	Textual information (33) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 31.05	[INR/shares] 21.99
Total basic earnings (loss) per share	[INR/shares] 31.05	[INR/shares] 21.99
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 26.29	[INR/shares] 18.66
Total diluted earnings (loss) per share	[INR/shares] 26.29	[INR/shares] 18.66
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 8,55,85,934	[shares] 8,52,11,931

## Textual information (33)

### 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, 2021	For the year ended March 31, 2020
Profit attributable to equity holders	22504.10	15896.87
Profit attributable to equity holders of the parent	22504.10	15896.87

ii. Weighted average number of ordinary shares

	For the year ended March 31, 2021	For the year ended March 31, 2020
Issued ordinary shares at the beginning of the year	72285525	72285525
Effect of shares issued for consideration other than cash	0	0
Effect of exercise of share options	327786	0
Weighted average number of shares at the end of the year for basic EPS	72485881	72285525

Effect of dilution:		
Potential equity shares	13100053	12926406
Weighted average number of shares at the end of the year for diluted EPS	85585934	85211931

## Basic and Diluted earnings per share

	For the year ended March 31, 2021	For the year ended March 31, 2020
Basic earnings per share	31.05	21.99
Diluted earnings per share	26.29	18.66

## Note:

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. Accordingly, the exercise price and the outstanding employee stock options have been adjusted proportionately.

Ind AS 33 'Earnings per share', requires an adjustment in the calculation of basic and diluted earnings per share for all the periods presented if the number of equity or potential equity shares outstanding change as a result of share sub-division and bonus. The weighted average numbers of shares and consequently the basic and diluted earnings per share have accordingly been adjusted in the consolidated financial statements.

**[610900] Notes - First time adoption**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No