ASK INVESTMENT MANAGERS LIMITED
Consolidated Financial Statements for period 01/04/2021 to 31/03/2022

[700300] Disclosure of general information about company

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	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	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	

[700400] Disclosures - Auditors report

Details regarding auditors [Table] **..(1)**

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

Auditors [Axis]	1
	01/04/2021 to 31/03/2022
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	08/06/2022
Date of signing of balance sheet by auditors	08/06/2022

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

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

Textual information (1)

Disclosure in auditor’s report explanatory [Text Block]

INDEPENDENT AUDITOR’S REPORT

To the Members of ASK Investment Managers Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of ASK Investment Managers Limited (hereinafter referred to as “the Holding Company”), its subsidiaries (the Holding Company and its subsidiaries together referred to as “the Group”) its joint venture comprising of the consolidated Balance sheet as at March 31 2022, the consolidated Statement of Profit and Loss, including other comprehensive income, the consolidated Cash Flow Statement and the consolidated Statement of Changes in Equity for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as “the consolidated financial statements”).

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate financial statements and on the other financial information of the subsidiaries, and joint venture the aforesaid consolidated financial statements give the information required by the Companies Act, 2013, as amended (“the Act”) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group and its joint venture as at March 31, 2022, their consolidated profit including other comprehensive loss, their consolidated cash flows and the consolidated statement of changes in equity for the year ended on that date.

Basis for Opinion

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

Other Information

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

Our opinion on the consolidated financial statements does not cover the other information and we 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 Directors report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management for the Consolidated Financial Statements

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

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

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

financial reporting process of the Group and of its joint venture.

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

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

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

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

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

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

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

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

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

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

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

Other Matter

(a) We did not audit the financial statements and other financial information, in respect of one subsidiary, whose financial statements include total assets of Rs 24,118.34 lakhs as at March 31, 2022, and total revenues of Rs 3,151.56 lakhs and net cash inflows of Rs 1408.85 lakhs for the year ended on that date. These financial statement and other financial information have been audited by other auditors, which financial statements, other financial information and auditor's reports have been furnished to us by the management. Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary and our report in terms of sub-sections (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary, is based solely on the report of such other auditor.

(b) The accompanying consolidated financial statements include unaudited financial statements and other unaudited financial information in respect of one subsidiary, whose financial statements and other financial information reflect total assets of Rs.906.49 lakhs as at March 31, 2022, and total revenues of Rs. 1,706.01 lakhs and net cash outflow of Rs. 94.12 lakhs for the year ended on that date. These unaudited financial statements and other unaudited financial information have been furnished to us by the management. Our opinion, in so far as it relates amounts and disclosures included in respect of this subsidiary and our report in terms of sub-sections (3) of Section 143 of the Act in so far as it relates to the aforesaid subsidiary, is based solely on such unaudited financial statement and other unaudited financial information. In our opinion and according to the information and explanations given to us by the Management, these financial statements and other financial information are not material to the Group.

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, based on our audit and on the consideration of report of the other auditors on separate financial

statements and the other financial information of the subsidiary companies and joint venture companies, incorporated in India, as noted in the 'Other Matter' paragraph we give in the "Annexure 1" a statement on the matters specified in paragraph 3(xxi) of the Order.

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

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

(b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidation of the financial statements have been kept so far as it appears from our examination of those books and reports of the other auditors;

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

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

(e) On the basis of the written representations received from the directors of the Holding Company as on March 31, 2022 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors who are appointed under Section 139 of the Act, of its subsidiary companies and joint venture, none of the directors of the Group's companies, its joint venture, incorporated in India, is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) With respect to the adequacy of the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiary companies and joint venture, incorporated in India, and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this report;

(g) In our opinion and based on the consideration of reports of other statutory auditors of the subsidiaries and joint venture, the managerial remuneration for the year ended March 31, 2022 has been paid / provided by the Holding Company, its subsidiaries and joint venture incorporated in India to their directors in accordance with the provisions of section 197 read with Schedule V to the Act;

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

i. The consolidated financial statements disclose the impact of pending litigations on its consolidated financial position of the Group, its joint venture in its consolidated financial statements – Refer Note 27 to the consolidated financial statements;

ii. The Group, its joint venture did not have any material foreseeable losses in long-term contracts including derivative contracts during the year ended March 31, 2022;

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, its subsidiaries and joint venture, incorporated in India during the year ended March 31, 2022.

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

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

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

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

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005

per Shrawan Jalan

Partner

Membership Number: 102102

UDIN: 22102102AKOSNP4946

Place of Signature: Mumbai

Date: June 08, 2022

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

Re: ASK Investment Managers Limited (“the Company”)

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

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005

per Shrawan Jalan

Partner

Membership Number: 102102

UDIN: 22102102AKOSNP4946

Place of Signature: Mumbai

Date: June 08, 2022

ANNEXURE 2 TO THE INDEPENDENT AUDITOR’S REPORT OF EVEN DATE ON THE CONSOLIDATED FINANCIAL STATEMENTS OF ASK INVESTMENT MANAGERS LIMTED

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

We have audited the internal financial controls with reference to consolidated financial statements of ASK Investment Managers Limited (“the Company”) as of March 31, 2022 in conjunction with our audit of the consolidated financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

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

Auditor’s Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to these standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to standalone financial statements included obtaining an understanding of internal financial controls with reference to these standalone financial statements,

assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

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

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

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

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

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to standalone financial statements and such internal financial controls with reference to standalone financial statements were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005

per Shrawan Jalan

Partner

Membership Number: 102102

UDIN: 22102102AKOSNP4946

Place of Signature: Mumbai

Date: June 08, 2022

[110000] Balance sheet

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

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	2,870.8	2,605.26	
Capital work-in-progress	27.27	4	
Other intangible assets	555.57	560.38	
Intangible assets under development	78.72	76.18	
Investments accounted for using equity method	354.5	727.04	
Non-current financial assets [Abstract]			
Non-current investments	11,318.83	10,005.12	
Loans, non-current	372.03	334.62	
Other non-current financial assets	0.58	0.5	
Total non-current financial assets	11,691.44	10,340.24	
Deferred tax assets (net)	231.82	735.47	
Other non-current assets	(A) 8,088.32	(B) 6,689.12	
Total non-current assets	23,898.44	21,737.69	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	50,836	31,789.51	
Trade receivables, current	23,196.74	25,157.02	
Cash and cash equivalents	1,858.65	2,991.26	
Bank balance other than cash and cash equivalents	16,303.69	15,691.17	
Loans, current	6,269.01	2,301.65	
Other current financial assets	312.46	872.08	
Total current financial assets	98,776.55	78,802.69	
Other current assets	5,800.59	9,580.26	
Total current assets	1,04,577.14	88,382.95	
Total assets	1,28,475.58	1,10,120.64	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	(C) 1,641.8477	(D) 1,449.72836	1,445.7105
Other equity	(E) 1,04,507.45	(F) 90,845.06	
Total equity attributable to owners of parent	1,06,149.3	92,294.79	
Non controlling interest	0	0	
Total equity	1,06,149.3	92,294.79	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Other non-current financial liabilities	2,250.88	1,821.45	
Total non-current financial liabilities	2,250.88	1,821.45	
Provisions, non-current	1,129.56	844.87	
Deferred tax liabilities (net)	2,254.14	3,208.73	
Other non-current liabilities	8.87	84.67	
Total non-current liabilities	5,643.45	5,959.72	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	(G) 4,835.62	(H) 3,080.5	
Other current financial liabilities	459.9	643.64	
Total current financial liabilities	5,295.52	3,724.14	
Other current liabilities	3,869.23	2,897.77	
Provisions, current	6,966.53	4,063.94	
Current tax liabilities	551.55	1,180.28	
Total current liabilities	16,682.83	11,866.13	
Total liabilities	22,326.28	17,825.85	
Total equity and liabilities	1,28,475.58	1,10,120.64	

Footnotes

(A) Income tax assets (net) : 2295.47 Other non-current assets : 5792.85

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

(C) Equity share capital : 1641.84 Adjusted amount : 0.01

(D) Equity share capital : 1449.73 Adjusted amount : 0

(E) Other equity : 104343.59 Non-controlling interest : 163.87 Adjusted amount of equity share capital : -0.01

(F) Other equity : 90681.58 Non-controlling interest : 163.48 Adjusted amount of equity share capital : 0

(G) total outstanding dues of creditors other than micro enterprises and small enterprises : 4835.62

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

[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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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] 41.3	[INR/shares] 31.05	[INR/shares] 41.3	[INR/shares] 31.05
Total basic earnings (loss) per share	[INR/shares] 41.3	[INR/shares] 31.05	[INR/shares] 41.3	[INR/shares] 31.05
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 37.6	[INR/shares] 26.29	[INR/shares] 37.6	[INR/shares] 26.29
Total diluted earnings (loss) per share	[INR/shares] 37.6	[INR/shares] 26.29	[INR/shares] 37.6	[INR/shares] 26.29

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	90,954.68	64,676.36
Other income	3,626.07	4,296
Total income	94,580.75	68,972.36
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	23,977.85	14,565.05
Finance costs	266.57	305.89
Depreciation, depletion and amortisation expense	1,480.84	1,274.13
Other expenses	27,837.88	22,518.61
Total expenses	53,563.14	38,663.68
Profit before exceptional items and tax	41,017.61	30,308.68
Total profit before tax	41,017.61	30,308.68
Tax expense [Abstract]		
Current tax	(A) 10,003.23	(B) 9,082.07
Deferred tax	-424.32	-1,182.55
Total tax expense	9,578.91	7,899.52
Total profit (loss) for period from continuing operations	31,438.7	22,409.16
Share of profit (loss) of associates and joint ventures accounted for using equity method	-372.54	94.94
Total profit (loss) for period	31,066.16	22,504.1
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	-75.73	4.69
Total comprehensive income	30,990.43	22,508.79
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	-105.74	-9.19
Other comprehensive income that will not be reclassified to profit or loss, before tax	-105.74	-9.19
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	3.39	11.57
Total other comprehensive income, before tax, exchange differences on translation	3.39	11.57
Total other comprehensive income that will be reclassified to profit or loss, before tax	3.39	11.57
Total other comprehensive income, before tax	-102.35	2.38
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	-26.62	-2.31
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-26.62	-2.31
Total other comprehensive income	-75.73	4.69
Total comprehensive income	30,990.43	22,508.79
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 41.3	[INR/shares] 31.05
Total basic earnings (loss) per share	[INR/shares] 41.3	[INR/shares] 31.05
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 37.6	[INR/shares] 26.29

Total diluted earnings (loss) per share	[INR/shares] 37.6	[INR/shares] 26.29

Footnotes

(A) Current tax : 10003.23 Short tax provision for earlier years : 0

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

[400200] Statement of changes in equity

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

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	31,066.16	22,504.1		31,066.16
Changes in comprehensive income components	-75.73	4.69		-75.73
Total comprehensive income	30,990.43	22,508.79		30,990.43
Other changes in equity [Abstract]				
Other additions to reserves	-131.06	233.01		-131.06
Increase (decrease) through other changes, equity	7,361.23	335.93		7,361.23
Other changes in equity, others	-24,558.21	0		-24,558.21
Total other changes in equity	-17,328.04	568.94		-17,328.04
Total increase (decrease) in equity	13,662.39	23,077.73		13,662.39
Other equity at end of period	1,04,507.45	90,845.06	67,767.33	1,04,507.45

Statement of changes in equity [Table] **..(2)**

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	22,504.1		31,065.77	22,504.1
Changes in comprehensive income components	4.69		3.39	11.57
Total comprehensive income	22,508.79		31,069.16	22,515.67
Other changes in equity [Abstract]				
Other additions to reserves	233.01		-460.29	26.29
Increase (decrease) through other changes, equity	335.93		7,361.24	172.45
Other changes in equity, others	0		-24,558.21	0
Total other changes in equity	568.94		-17,657.26	198.74
Total increase (decrease) in equity	23,077.73		13,411.9	22,714.41
Other equity at end of period	90,845.06	67,767.33	1,03,747.34	90,335.44

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

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

Components of equity [Axis]	Reserves [Member]	Capital reserves [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	67,621.03	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Increase (decrease) through other changes, equity	(A) 8,343.46	(B) 172.45		
Total other changes in equity	8,343.46	172.45		
Total increase (decrease) in equity	8,343.46	172.45		0
Other equity at end of period	22,049.2	13,705.74	13,533.29	52.44

(A) Share options exercised : 8343.46

(B) Share options exercised : 323.24 Share Attributable to Non-Controlling Interest : -150.79

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Other additions to reserves			(A) -131.06	(B) 116.12
Increase (decrease) through other changes, equity			(C) -982.22	0
Total other changes in equity			-1,113.28	116.12
Total increase (decrease) in equity	0		-1,113.28	116.12
Other equity at end of period	52.44	52.44	2,451.02	3,564.3

(A) Share based payment cost : -131.06

(B) Share based payment cost : 116.12

(C) Share options exercised : -982.22

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

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

Components of equity [Axis]	Share options outstanding account [Member]	General reserve [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0	(A) 116.89	
Total other changes in equity		0	116.89	
Total increase (decrease) in equity		0	116.89	
Other equity at end of period	3,448.18	419.18	419.18	302.29

(A) Share based payment cost : 116.89

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		31,065.77
Changes in comprehensive income components	3.39	11.57		
Total comprehensive income	3.39	11.57		31,065.77
Other changes in equity [Abstract]				
Other additions to reserves				-329.23
Other changes in equity, others				-24,558.21
Total other changes in equity				-24,887.44
Total increase (decrease) in equity	3.39	11.57		6,178.33
Other equity at end of period	-52.74	-56.13	-67.7	78,820.82

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	22,504.1		31,065.77	22,504.1
Total comprehensive income	22,504.1		31,065.77	22,504.1
Other changes in equity [Abstract]				
Other additions to reserves	-206.72		(A) -329.23	(B) -206.72
Other changes in equity, others	0		(C) -24,558.21	0
Total other changes in equity	-206.72		-24,887.44	-206.72
Total increase (decrease) in equity	22,297.38		6,178.33	22,297.38
Other equity at end of period	72,642.49	50,345.11	78,820.82	72,642.49

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

(B) Transferred from retained earnings to special reserve : -206.72

(C) Dividend payout to shareholders : -24558.21

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

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

Components of equity [Axis]	Other retained earning [Member]	Other equity components [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		-79.12	-6.88	
Total comprehensive income		-79.12	-6.88	
Total increase (decrease) in equity		-79.12	-6.88	
Other equity at end of period	50,345.11	17.75	96.87	103.75

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0.39
Changes in comprehensive income components	-79.12	-6.88		
Total comprehensive income	-79.12	-6.88		0.39
Other changes in equity [Abstract]				
Other additions to reserves				329.23
Increase (decrease) through other changes, equity				-0.01
Total other changes in equity				329.22
Total increase (decrease) in equity	-79.12	-6.88		329.61
Other equity at end of period	17.75	96.87	103.75	742.36
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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Other additions to reserves	206.72		(A) 329.23	(B) 206.72
Increase (decrease) through other changes, equity	163.48			
Total other changes in equity	370.2		329.23	206.72
Total increase (decrease) in equity	370.2		329.23	206.72
Other equity at end of period	412.75	42.55	578.5	249.27
Description of nature of other equity, others	Refer to child member		Statutory reserve	Statutory reserve

Footnotes

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

(B) Transferred from retained earnings to special reserve : 206.72

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]	
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period		0.39	0
Total comprehensive income		0.39	0
Other changes in equity [Abstract]			
Increase (decrease) through other changes, equity		(A) -0.01	(B) 163.48
Total other changes in equity		-0.01	163.48
Total increase (decrease) in equity		0.38	163.48
Other equity at end of period	42.55	163.86	163.48
Description of nature of other equity, others		Attributable to non-controlling interest	Attributable to non-controlling interest

Footnotes

(A) Adjusted amount of Share capital : -0.01

(B) Share Attributable to Non-Controlling Interest : 163.48

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

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

Textual information (2)

Disclosure of notes on changes in equity [Text Block]

(a) Equity share capital

	As at March 31, 2022		As at March 31, 2021	
	No. of shares	Amount	No. of shares	Amount
Balance as at beginning of the year	7,26,13,311	1,462.42	7,22,85,525	1,445.71
Changes in equity share capital during the year	96,05,967	179.42	3,27,786	16.71
Balance at at end of the year	8,22,19,278	1,641.84	7,26,13,311	1,462.42

(b) Other equity

	Reserves and Surplus				
	Capital reserve	Securities premium	Capital redemption reserve	General reserve	Retained earnings
Balance as at April 1, 2020	7.42	13,533.29	52.44	302.29	50,345.11
Total comprehensive income for year ended March 31, 2021					
Profit for the year	-	-	-	-	22,504.10
Other comprehensive income for the year (net of tax)	-	-	-	-	-
Transfer/utilisations					
Share based payment cost	-	-	-	116.89	-
Transferred from retained earnings to special reserve	-	-	-	-	(206.72)
Share options exercised	-	323.24	-	-	-
Share Attributable to Non-Controlling Interest	-	(150.79)	-	-	-
Balance as at March 31, 2021	7.42	13,705.74	52.44	419.18	72,642.49
Total comprehensive income for year ended March 31, 2022					
Profit for the year	-	-	-	-	31,065.77

Other comprehensive income for the period (net of tax)	-	-	-	-	-
	7.42	13,705.74	52.44	419.18	1,03,708.26
Transfer/utilisations					
Share based payment cost	-	-	-	-	-
Transferred from retained earnings to special reserve	-	-	-	-	(329.23)
Share options exercised	-	8,343.46	-	-	-
Dividend payout to shareholders	-	-	-	-	(24,558.21)
Balance as at March 31, 2022	7.42	22,049.20	52.44	419.18	78,820.82

(b) Other equity

				Items of OCI	Total attributable to owners of the Group		Total other equity
	Share options outstanding account	Foreign currency translation reserve	Statutory reserve			Attributable to non-controlling interest	
Balance as at April 1, 2020	3,448.18	(67.70)	42.55	103.75	67,767.33	-	67,767.33
Total comprehensive income for year ended March 31, 2021							
Profit for the year	-	-	-	-	22,504.10	-	22,504.10
Other comprehensive income for the year (net of tax)	-	11.57	-	(6.88)	4.69	-	4.69
Transfer/utilisations							
Share based payment cost	116.12	-	-	-	233.01	-	233.01
Transferred from retained earnings to special reserve	-	-	206.72	-	-	-	-
Share options exercised	-	-	-	-	323.24		323.24
Share Attributable to Non-Controlling Interest	-	-	-	-	(150.79)	163.48	12.69
Balance as at March 31, 2021	3,564.30	(56.13)	249.27	96.87	90,681.58	163.48	90,845.06
Total comprehensive							

income for year ended March 31, 2022							
Profit for the year	-	-	-	-	31,065.77	0.39	31,066.16
Other comprehensive income for the period (net of tax)	-	3.39	-	(79.12)	(75.73)	-	(75.73)
	3,564.30	(52.74)	249.27	17.75	1,21,671.62	163.87	1,21,835.49
Transfer/utilisations							
Share based payment cost	(131.06)	-	-	-	(131.06)	-	(131.06)
Transferred from retained earnings to special reserve	-	-	329.23	-	-	-	-
Share options exercised	(982.22)	-	-	-	7,361.24		7,361.24
Dividend payout to shareholders	-	-	-	-	(24,558.21)		(24,558.21)
					-		
Balance as at March 31, 2022	2,451.02	(52.74)	578.50	17.75	1,04,343.59	163.87	1,04,507.46

[320000] Cash flow statement, indirect

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	41,017.61	30,308.68	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	266.57	305.89	
Adjustments for decrease (increase) in trade receivables, current	1,820.56	-6,842.75	
Adjustments for decrease (increase) in other current assets	(A) -659.5	(B) 5,866.85	
Adjustments for other financial assets, current	559.54	-327.5	
Adjustments for increase (decrease) in trade payables, current	1,755.12	-3,390.79	
Adjustments for increase (decrease) in other current liabilities	767.82	1,026.67	
Adjustments for depreciation and amortisation expense	1,480.84	1,274.13	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	139.72	453.05	
Adjustments for provisions, current	3,081.54	1,543.29	
Adjustments for other financial liabilities, current	55.41	30.77	
Adjustments for unrealised foreign exchange losses gains	3.39	11.57	
Adjustments for dividend income	0	151.26	
Adjustments for interest income	535.8	1,655.66	
Adjustments for share-based payments	209.2	116.09	
Adjustments for fair value losses (gains)	-982.18	-1,541.57	
Other adjustments for which cash effects are investing or financing cash flow	(C) -1,651.15	(D) -382.42	
Other adjustments for non-cash items	(E) 127.84	(F) 74.21	
Total adjustments for reconcile profit (loss)	6,438.92	-3,589.43	
Net cash flows from (used in) operations	47,456.53	26,719.25	
Income taxes paid (refund)	11,160.51	7,302.18	
Net cash flows from (used in) operating activities	36,296.02	19,417.07	
Cash flows from used in investing activities [Abstract]			
Other cash payments to acquire equity or debt instruments of other entities	(G) 20,797.2	(H) -7,409.97	
Purchase of property, plant and equipment	496.62	76.4	
Purchase of intangible assets	484.47	583.56	
Interest received	169.65	1,770.11	
Other inflows (outflows) of cash	(I) 2,007.57	(J) -25,410.47	
Net cash flows from (used in) investing activities	-19,601.07	-16,890.35	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	7,553.35	339.95	
Dividends paid	24,558.21	0	
Other inflows (outflows) of cash	(K) -822.7	(L) -811.69	
Net cash flows from (used in) financing activities	-17,827.56	-471.74	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-1,132.61	2,054.98	
Net increase (decrease) in cash and cash equivalents	-1,132.61	2,054.98	
Cash and cash equivalents cash flow statement at end of period	1,858.65	2,991.26	936.28

Footnotes

(A) Increase in loans : -3976.33 Decrease in other assets : 3316.83

(B) Increase in loans : -981.83 Decrease in other assets : 6848.68

(C) Gain on sale of current investments : -1264.55 Share in (loss) / profits of joint ventures & additional provision for impairment : -372.54 Loss on lease modification : -14.06

(D) Gain on sale of current investments : -478.53 Share in (loss) / profits of joint ventures & additional provision for impairment : 94.94 Loss on lease modification : 1.17

(E) GST credit written off : 127.84

(F) GST credit written off : 74.21

(G) (Purchase) / proceeds from redemption of units in the scheme of mutual fund (net) : -20797.2

(H) (Purchase) / proceeds from redemption of units in the scheme of mutual fund (net) : 7409.97

(I) Changes in capital work-in-progress and intangibles under development : -25.81 Redemption / (Investment) / in debentures, bonds, sponsor contribution (net) : 2565.67 FD bank balances : -532.29

(J) Changes in capital work-in-progress and intangibles under development : 107.96 Redemption / (Investment) / in debentures, bonds, sponsor contribution (net) : -10518.42 FD bank balances : -15000.01

(K) Lease payments : -822.7

(L) Lease payments : -811.69

[610100] Notes - List of accounting policies

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

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

Textual information (3)

Disclosure of significant accounting policies [Text Block]

1. Reporting entity

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

2. Basis of preparation

A. Statement of compliance

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

The consolidated financial statements were authorised for issue by the Companys Board of Directors on June 08, 2022.

B. Current versus non-current classification

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

Expected to be realised or intended to be sold or consumed in normal operating cycle or expected to be realised within twelve months after the reporting period

Held primarily for the purpose of trading

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

All other assets are classified as non-current.

A liability is current when it is:

Expected to be settled in normal operating cycle and is due to be settled within twelve months after the reporting period

Held primarily for the purpose of trading

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

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

C. Functional and presentation currency

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

D. Basis of measurement

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

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

E. Basis of Consolidation

The consolidated financial statements comprise the financial statements of the Company and its subsidiaries as at 31 March 2022. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has:

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

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

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

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

- The contractual arrangement with the other vote holders of the investee

- Rights arising from other contractual arrangements

- The Groups voting rights and potential voting rights

- The size of the groups holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders

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

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

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

a) List of entities consolidated

Name of the Group	Country of Incorporation	Percentage of ownership interest	
		March 31, 2022	March 31, 2021
ASK Wealth Advisory Private Limited	India	100%	100%
ASK Property Investment Advisors Private Limited ^	India	100%	100%
ASK Property Advisory Services Private Limited	India	100%	100%
ASK Trusteeship Services Private Limited	India	100%	100%
ASK Financial Holdings Private Limited	India	100%	100%
ASK Capital Management Pte. Limited (Singapore)	Singapore	100%	100%
ASK Family Office and Investment Advisers Private Limited	India	100%	100%

^ 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	
		March 31, 2022	March 31, 2021
ASK Pravi Capital Advisors Private Limited	India	50.00%	50.00%

Consolidation procedures:

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

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

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

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

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

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

- Derecognises the carrying amount of any non-controlling interests

- Derecognises the cumulative translation differences recorded in equity

- Recognises the fair value of the consideration received

- Recognises the fair value of any investment retained

- Recognises any surplus or deficit in profit or loss

- Recognise that distribution of shares of subsidiary to Group in Groups capacity as owners

F. Use of estimates and judgements

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

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

Significant judgements:

I. Determination of the estimated useful lives of tangible assets

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

II. Recognition and measurement of defined benefit obligations

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

III. Recognition of deferred tax assets / liabilities

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

IV. Recognition and measurement of provision and contingencies

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

V. Discounting of long-term financial assets / liabilities

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

VI. Fair valuation of employee share based payment

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

VII. Determining whether an arrangement contains a lease

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

VIII. Determining the Lease term

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

Determining the lease term of contracts with renewal and termination options

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

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

IX. Impairment of financial assets

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

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

X. Clawback obligation

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

G. 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.

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

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.

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

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

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

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

1. Applied the exemption not to recognize right-of-use assets and liabilities for leases with less than 12 months of lease term on the date of initial application.

2. Excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application.

3. Used a single discount rate to a portfolio of leases with reasonably similar characteristics (such as leases with a similar remaining lease term for a similar class of underlying asset in a similar economic environment).

4. Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

ii. Short term leases and leases of low value assets

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

iii. Lease modification

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

E. Revenue

i. Rendering of services

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

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

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

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

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

- Management fees in respect of funds are changed 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 Distibution contracts may include revenue claw back provisions for pre-mature redemptions by clients. Based on past trends of client pre -mature redemptions, revenue refund liablity 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 entitys 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 joint venture

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

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

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

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

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

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

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

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

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

L. Share based payments

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

b. Cost is recognized, together with a corresponding increase in share-based payment reserves in equity, over the period in which the performance and/or service conditions are fulfilled. The cumulative expense recognized for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the 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 intruments 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

	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (4) [See below]	
Statement of Ind AS compliance [TextBlock]	Textual information (5) [See below]	-
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (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 and incorporated under the provisions of the Companies Act, 1956. The Company, its subsidiaries and joint venture (together known as the "Group") are engaged in the business of providing equity, real estate asset management services and investment advisory services, financial product distribution and wealth advisory services and advancing Loans and financing (NBFC activities). The registered office of the Company is located at Birla Aurora, 16 Level, Office Floor 9, Dr. Annie Besant Road, Worli, Mumbai - 400 030.

Textual information (5)

Statement of Ind AS compliance [Text Block]

Statement of compliance

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

The consolidated financial statements were authorised for issue by the Company’s Board of Directors on June 08, 2022.

Textual information (6)

Disclosure of significant accounting policies [Text Block]

1. Reporting entity

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

2. Basis of preparation

A. Statement of compliance

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

The consolidated financial statements were authorised for issue by the Companys Board of Directors on June 08, 2022.

B. Current versus non-current classification

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

Expected to be realised or intended to be sold or consumed in normal operating cycle or expected to be realised within twelve months after the reporting period

Held primarily for the purpose of trading

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

All other assets are classified as non-current.

A liability is current when it is:

Expected to be settled in normal operating cycle and is due to be settled within twelve months after the reporting period

Held primarily for the purpose of trading

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

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

C. Functional and presentation currency

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

D. Basis of measurement

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

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

E. Basis of Consolidation

The consolidated financial statements comprise the financial statements of the Company and its subsidiaries as at 31 March 2022. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has:

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

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

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

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

- The contractual arrangement with the other vote holders of the investee

- Rights arising from other contractual arrangements

- The Groups voting rights and potential voting rights

- The size of the groups holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders

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

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

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

a) List of entities consolidated

Name of the Group	Country of Incorporation	Percentage of ownership interest	
		March 31, 2022	March 31, 2021
ASK Wealth Advisory Private Limited	India	100%	100%
ASK Property Investment Advisors Private Limited ^	India	100%	100%
ASK Property Advisory Services Private Limited	India	100%	100%
ASK Trusteeship Services Private Limited	India	100%	100%
ASK Financial Holdings Private Limited	India	100%	100%
ASK Capital Management Pte. Limited (Singapore)	Singapore	100%	100%
ASK Family Office and Investment Advisers Private Limited	India	100%	100%

^ 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	
		March 31, 2022	March 31, 2021
ASK Pravi Capital Advisors Private Limited	India	50.00%	50.00%

Consolidation procedures:

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

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

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

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

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

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

- Derecognises the carrying amount of any non-controlling interests

- Derecognises the cumulative translation differences recorded in equity

- Recognises the fair value of the consideration received

- Recognises the fair value of any investment retained

- Recognises any surplus or deficit in profit or loss

- Recognise that distribution of shares of subsidiary to Group in Groups capacity as owners

F. Use of estimates and judgements

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

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

Significant judgements:

I. Determination of the estimated useful lives of tangible assets

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

II. Recognition and measurement of defined benefit obligations

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

III. Recognition of deferred tax assets / liabilities

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

IV. Recognition and measurement of provision and contingencies

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

V. Discounting of long-term financial assets / liabilities

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

VI. Fair valuation of employee share based payment

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

VII. Determining whether an arrangement contains a lease

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

VIII. Determining the Lease term

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

Determining the lease term of contracts with renewal and termination options

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

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

IX. Impairment of financial assets

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

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

X. Clawback obligation

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

G. 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.

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

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.

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

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

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

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

1. Applied the exemption not to recognize right-of-use assets and liabilities for leases with less than 12 months of lease term on the date of initial application.

2. Excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application.

3. Used a single discount rate to a portfolio of leases with reasonably similar characteristics (such as leases with a similar remaining lease term for a similar class of underlying asset in a similar economic environment).

4. Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

ii. Short term leases and leases of low value assets

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

iii. Lease modification

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

E. Revenue

i. Rendering of services

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

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

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

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

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

- Management fees in respect of funds are changed 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 Distibution contracts may include revenue claw back provisions for pre-mature redemptions by clients. Based on past trends of client pre -mature redemptions, revenue refund liablity 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 entitys 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 joint venture

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

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

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

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

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

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

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

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

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

L. Share based payments

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

b. Cost is recognized, together with a corresponding increase in share-based payment reserves in equity, over the period in which the performance and/or service conditions are fulfilled. The cumulative expense recognized for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the 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 intruments 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

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

[400600] Notes - Property, plant and equipment

Disclosure of additional information about property plant and equipment [Table] **..(1)**

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	3 to 10 years	3 to 10 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] **..(2)**

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	3 to 5 years	3 to 5 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] **..(3)**

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	3 to 6 years	3 to 6 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(4)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Assets held under lease [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	depreciated over the period of the lease on a straight-line basis or useful life of asset, whichever is lower.	depreciated over the period of the lease on a straight-line basis or useful life of asset, whichever is lower.
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(5)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	NA	NA
Whether property, plant and equipment are stated at revalued amount	No	No

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]**	
	31/03/2022	**31/03/2021**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			1,171.49	177.03
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			7.29	13.49
Total increase (decrease) through transfers and other changes, property, plant and equipment			7.29	13.49
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			107.69	336.91
Total disposals and retirements, property, plant and equipment			107.69	336.91
Total increase (decrease) in property, plant and equipment			1,071.09	-146.39
Property, plant and equipment at end of period	2,870.8	2,605.26	6,266.45	5,195.36

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]**		
	31/03/2020	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**	**31/03/2020**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		991.56	931.08	
Total Depreciation property plant and equipment		991.56	931.08	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		5.16	3.35	
Total increase (decrease) through transfers and other changes, property, plant and equipment		5.16	3.35	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		191.17	203.89	
Total disposals and retirements, property, plant and equipment		191.17	203.89	
Total increase (decrease) in property, plant and equipment		805.55	730.54	
Property, plant and equipment at end of period	5,341.75	3,395.65	2,590.1	1,859.56

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]**
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**31/03/2020**	**01/04/2021 to 31/03/2022**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	81.56	13.97		81.56
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-34.64	-41.23		
Total Depreciation property plant and equipment	-34.64	-41.23		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0		0.25
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0.25
Total increase (decrease) in property, plant and equipment	46.92	-27.26		81.81
Property, plant and equipment at end of period	166.24	119.32	146.58	472.9

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]**	
	01/04/2020 to 31/03/2021	**31/03/2020**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	13.97			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			34.64	41.23
Total Depreciation property plant and equipment			34.64	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		0.25	0.29
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.29		0.25	0.29
Total increase (decrease) in property, plant and equipment	14.26		34.89	41.52
Property, plant and equipment at end of period	391.09	376.83	306.66	271.77

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]**		
	31/03/2020	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**	**31/03/2020**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		81.56	13.97	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-34.64	-41.23	
Total Depreciation property plant and equipment		-34.64	-41.23	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		46.92	-27.26	
Property, plant and equipment at end of period	230.25	166.24	119.32	146.58

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]**
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**31/03/2020**	**01/04/2021 to 31/03/2022**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	81.56	13.97		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				34.64
Total Depreciation property plant and equipment				34.64
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.25	0.29		0.25
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.25	0.29		0.25
Total increase (decrease) in property, plant and equipment	81.81	14.26		34.89
Property, plant and equipment at end of period	472.9	391.09	376.83	306.66

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			65.92	14.69
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	41.23		-25.68	-31.89
Total Depreciation property plant and equipment	41.23		-25.68	-31.89
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.29		0.01	0.03
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.29		0.01	0.03
Total increase (decrease) in property, plant and equipment	41.52		40.25	-17.17
Property, plant and equipment at end of period	271.77	230.25	76.57	36.32

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		65.92	14.69	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0.98	1.11	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0.98	1.11	
Total increase (decrease) in property, plant and equipment		66.9	15.8	
Property, plant and equipment at end of period	53.49	350.17	283.27	267.47

Disclosure of detailed information about property, plant and equipment [Table] **..(9)**

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				65.92
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	25.68	31.89		-25.68
Total Depreciation property plant and equipment	25.68	31.89		-25.68
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.97	1.08		0.01
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.97	1.08		0.01
Total increase (decrease) in property, plant and equipment	26.65	32.97		40.25
Property, plant and equipment at end of period	273.6	246.95	213.98	76.57

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]**	
	01/04/2020 to 31/03/2021	**31/03/2020**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	14.69		65.92	14.69
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-31.89			
Total Depreciation property plant and equipment	-31.89			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.03		0.98	1.11
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.03		0.98	1.11
Total increase (decrease) in property, plant and equipment	-17.17		66.9	15.8
Property, plant and equipment at end of period	36.32	53.49	350.17	283.27

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]**		
	31/03/2020	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**	**31/03/2020**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		25.68	31.89	
Total Depreciation property plant and equipment		25.68	31.89	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0.97	1.08	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0.97	1.08	
Total increase (decrease) in property, plant and equipment		26.65	32.97	
Property, plant and equipment at end of period	267.47	273.6	246.95	213.98

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]**
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**31/03/2020**	**01/04/2021 to 31/03/2022**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	155.8	44.4		155.8
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-92.15	-62.9		
Total Depreciation property plant and equipment	-92.15	-62.9		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-0.01	-0.41		0.22
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.01	-0.41		0.22
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	63.64	-18.91		156.02
Property, plant and equipment at end of period	123.46	59.82	78.73	495.49

Disclosure of detailed information about property, plant and equipment [Table] **..(13)**

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

Classes of property, plant and equipment [Axis]	**Computer equipments [Member]**			
Sub classes of property, plant and equipment [Axis]	**Owned and leased assets [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Gross carrying amount [Member]**		**Accumulated depreciation and impairment [Member]**	
	01/04/2020 to 31/03/2021	**31/03/2020**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	44.4			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			92.15	62.9
Total Depreciation property plant and equipment			92.15	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		0.23	-0.54
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.95		0.23	-0.54
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	150.21			150.21
Total disposals and retirements, property, plant and equipment	150.21			150.21
Total increase (decrease) in property, plant and equipment	-106.76		92.38	-87.85
Property, plant and equipment at end of period	339.47	446.23	372.03	279.65

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]**		
	31/03/2020	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**	**31/03/2020**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		155.8	44.4	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-92.15	-62.9	
Total Depreciation property plant and equipment		-92.15	-62.9	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		-0.01	-0.41	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-0.01	-0.41	
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		63.64	-18.91	
Property, plant and equipment at end of period	367.5	123.46	59.82	78.73

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]**
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**31/03/2020**	**01/04/2021 to 31/03/2022**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	155.8	44.4		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				92.15
Total Depreciation property plant and equipment				92.15
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.22	-0.95		0.23
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.22	-0.95		0.23
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		150.21		
Total disposals and retirements, property, plant and equipment		150.21		
Total increase (decrease) in property, plant and equipment	156.02	-106.76		92.38
Property, plant and equipment at end of period	495.49	339.47	446.23	372.03

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]**	
	01/04/2020 to 31/03/2021	**31/03/2020**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			193.3	3.56
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	62.9		-109.52	-108.49
Total Depreciation property plant and equipment	62.9		-109.52	-108.49
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-0.54		0.04	0.16
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.54		0.04	0.16
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	150.21			
Total disposals and retirements, property, plant and equipment	150.21			
Total increase (decrease) in property, plant and equipment	-87.85		83.82	-104.77
Property, plant and equipment at end of period	279.65	367.5	376.53	292.71

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		193.3	3.56	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0.59	0.67	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0.59	0.67	
Total increase (decrease) in property, plant and equipment		193.89	4.23	
Property, plant and equipment at end of period	397.48	962.23	768.34	764.11

Disclosure of detailed information about property, plant and equipment [Table] **..(18)**

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Assets held under lease [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				193.3
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	109.52	108.49		-109.52
Total Depreciation property plant and equipment	109.52	108.49		-109.52
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.55	0.51		0.04
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.55	0.51		0.04
Total increase (decrease) in property, plant and equipment	110.07	109		83.82
Property, plant and equipment at end of period	585.7	475.63	366.63	376.53

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]**	
	01/04/2020 to 31/03/2021	**31/03/2020**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3.56		193.3	3.56
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-108.49			
Total Depreciation property plant and equipment	-108.49			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.16		0.59	0.67
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.16		0.59	0.67
Total increase (decrease) in property, plant and equipment	-104.77		193.89	4.23
Property, plant and equipment at end of period	292.71	397.48	962.23	768.34

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]**		
	31/03/2020	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**	**31/03/2020**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		109.52	108.49	
Total Depreciation property plant and equipment		109.52	108.49	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0.55	0.51	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0.55	0.51	
Total increase (decrease) in property, plant and equipment		110.07	109	
Property, plant and equipment at end of period	764.11	585.7	475.63	366.63

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	674.91	100.41		674.91
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-729.57	-686.57		
Total Depreciation property plant and equipment	-729.57	-686.57		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	2.09	10.36		5.25
Total increase (decrease) through transfers and other changes, property, plant and equipment	2.09	10.36		5.25
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-83.48	133.02		107.69
Total disposals and retirements, property, plant and equipment	-83.48	133.02		107.69
Total increase (decrease) in property, plant and equipment	30.91	-708.82		572.47
Property, plant and equipment at end of period	2,128	2,097.09	2,805.91	3,985.66

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]**	
	01/04/2020 to 31/03/2021	**31/03/2020**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	100.41			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			729.57	686.57
Total Depreciation property plant and equipment			729.57	686.57
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	12.37		3.16	2.01
Total increase (decrease) through transfers and other changes, property, plant and equipment	12.37		3.16	2.01
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	186.7		191.17	53.68
Total disposals and retirements, property, plant and equipment	186.7		191.17	53.68
Total increase (decrease) in property, plant and equipment	-73.92		541.56	634.9
Property, plant and equipment at end of period	3,413.19	3,487.11	1,857.66	1,316.1

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]**			
Sub classes of property, plant and equipment [Axis]	**Owned and leased assets [Member]**	**Assets held under lease [Member]**		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Accumulated depreciation and impairment [Member]**	**Gross carrying amount [Member]**		
	31/03/2020	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**	**31/03/2020**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		674.91	100.41	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		5.25	12.37	
Total increase (decrease) through transfers and other changes, property, plant and equipment		5.25	12.37	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		107.69	186.7	
Total disposals and retirements, property, plant and equipment		107.69	186.7	
Total increase (decrease) in property, plant and equipment		572.47	-73.92	
Property, plant and equipment at end of period	681.2	3,985.66	3,413.19	3,487.11

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]**
Sub classes of property, plant and equipment [Axis]	**Assets held under lease [Member]**			**Owned and leased assets [Member]**
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Accumulated depreciation and impairment [Member]**			**Carrying amount [Member]**
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**31/03/2020**	**01/04/2021 to 31/03/2022**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
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				674.91
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	729.57	686.57		-729.57
Total Depreciation property plant and equipment	729.57	686.57		-729.57
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	3.16	2.01		2.09
Total increase (decrease) through transfers and other changes, property, plant and equipment	3.16	2.01		2.09
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	191.17	53.68		-83.48
Total disposals and retirements, property, plant and equipment	191.17	53.68		-83.48
Total increase (decrease) in property, plant and equipment	541.56	634.9		30.91
Property, plant and equipment at end of period	1,857.66	1,316.1	681.2	2,128

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]**	
	01/04/2020 to 31/03/2021	**31/03/2020**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
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	100.41		674.91	100.41
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-686.57			
Total Depreciation property plant and equipment	-686.57			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	10.36		5.25	12.37
Total increase (decrease) through transfers and other changes, property, plant and equipment	10.36		5.25	12.37
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	133.02		107.69	186.7
Total disposals and retirements, property, plant and equipment	133.02		107.69	186.7
Total increase (decrease) in property, plant and equipment	-708.82		572.47	-73.92
Property, plant and equipment at end of period	2,097.09	2,805.91	3,985.66	3,413.19

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
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		729.57	686.57	
Total Depreciation property plant and equipment		729.57	686.57	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		3.16	2.01	
Total increase (decrease) through transfers and other changes, property, plant and equipment		3.16	2.01	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		191.17	53.68	
Total disposals and retirements, property, plant and equipment		191.17	53.68	
Total increase (decrease) in property, plant and equipment		541.56	634.9	
Property, plant and equipment at end of period	3,487.11	1,857.66	1,316.1	681.2

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Right of Use	Right of Use		Right of Use
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	674.91	100.41		(A) 674.91
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-729.57	-686.57		
Total Depreciation property plant and equipment	-729.57	-686.57		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	2.09	10.36		(B) 5.25
Total increase (decrease) through transfers and other changes, property, plant and equipment	2.09	10.36		5.25
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-83.48	133.02		(C) 107.69
Total disposals and retirements, property, plant and equipment	-83.48	133.02		107.69
Total increase (decrease) in property, plant and equipment	30.91	-708.82		572.47
Property, plant and equipment at end of period	2,128	2,097.09	2,805.91	3,985.66

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

(B) Right of Use - Property : 5.25

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

Disclosure of detailed information about property, plant and equipment [Table] **..(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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Right of Use		Right of Use	Right of Use
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	(D) 100.41			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			(E) 729.57	(F) 686.57
Total Depreciation property plant and equipment			729.57	686.57
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	(G) 12.37		(H) 3.16	(I) 2.01
Total increase (decrease) through transfers and other changes, property, plant and equipment	12.37		3.16	2.01
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	(J) 186.7		(K) 191.17	(L) 53.68
Total disposals and retirements, property, plant and equipment	186.7		191.17	53.68
Total increase (decrease) in property, plant and equipment	-73.92		541.56	634.9
Property, plant and equipment at end of period	(A) 3,413.19	(B) 3,487.11	1,857.66	(C) 1,316.1

Footnotes

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

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

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

(D) Right of Use - Property : 100.41

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

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

(G) Right of Use - Property : 12.37

(H) Right of Use - Property : 3.16

(I) Right of Use - Property : 2.01

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

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

(L) 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]**
	31/03/2020
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]	
Property, plant and equipment at end of period	(A) 681.2

Footnotes

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

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

	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]	Textual information (7) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (7)

Disclosure of property, plant and equipment [Text Block]

Net book value	As at March 31, 2022	As at March 31, 2021
Plant, property and equipment	2,870.80	2,605.26
Capital work in progress	27.27	4.00
	2,898.07	2,609.26

Capital work in progress(CWIP) Ageing:

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

As at 31 March 2021	Amount of CWIP for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress	4.00	-	-	-	4.00
Projects temporarily suspended	-	-	-	-	
Total	4.00	-	-	-	4.00

[612100] Notes - Impairment of assets

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

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

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

[400900] Notes - Other intangible assets

Disclosure of detailed information about other intangible assets [Table] **..(1)**

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			484.47	583.56
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			484.47	582.11
Other intangible assets at end of period	555.57	560.38	2,110.3	1,625.83

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		489.28	343.05	
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		489.28	341.6	
Other intangible assets at end of period	1,043.72	1,554.73	1,065.45	723.85

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	484.47	583.56		484.47
Amortisation other intangible assets	-489.28	-343.05		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Total increase (decrease) in Other intangible assets	-4.81	240.51		484.47
Other intangible assets at end of period	555.57	560.38	319.87	2,110.3

Disclosure of detailed information about other intangible assets [Table] **..(4)**

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	583.56			
Amortisation other intangible assets			489.28	343.05
Disposals and retirements, other intangible assets [Abstract]				
Disposals	1.45		0	1.45
Total Disposals and retirements, Other intangible assets	1.45		0	1.45
Total increase (decrease) in Other intangible assets	582.11		489.28	341.6
Other intangible assets at end of period	1,625.83	1,043.72	1,554.73	1,065.45

Disclosure of detailed information about other intangible assets [Table] **..(5)**

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		484.47	583.56	
Amortisation other intangible assets		-489.28	-343.05	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		-4.81	240.51	
Other intangible assets at end of period	723.85	555.57	560.38	319.87

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	484.47	583.56		
Amortisation other intangible assets				489.28
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	1.45		0
Total Disposals and retirements, Other intangible assets	0	1.45		0
Total increase (decrease) in Other intangible assets	484.47	582.11		489.28
Other intangible assets at end of period	2,110.3	1,625.83	1,043.72	1,554.73

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]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Changes in Other intangible assets [Abstract]		
Amortisation other intangible assets	343.05	
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	
Other intangible assets at end of period	1,065.45	723.85

Disclosure of additional information about other intangible assets [Table] **..(1)**

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	written down value method	written down value method
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	3 years	3 years
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other intangible assets [TextBlock]	Textual information (8) [See below]	
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

Textual information (8)

Disclosure of other intangible assets [Text Block]

	Intangible asset under development	Total
Gross carrying value		
Balance as at April 1, 2020	187.66	1,231.38
Additions	491.15	1,074.71
Disposals	602.63	604.08
Adjustments		-
As at March 31, 2021	76.18	1,702.01
Additions	493.28	977.75
Disposals/Transfers	490.74	490.74
Balance as at March 31, 2022	78.72	2,189.02
Accumulated amortisation		
As at April 1, 2020	-	723.85
Amortisation charge during the year	-	343.05
Disposals	-	1.45
Balance as at March 31, 2021	-	1,065.45
Amortisation charge during the year	-	489.28
Disposals	-	-
Balance as at March 31, 2022	-	1,554.73
Net Block		
Balance as at March 31, 2021	76.18	636.56
Balance as at March 31, 2022	78.72	634.29

Net book value	As at March 31, 2022	As at March 31, 2021
Computer software	555.57	560.38
Intangible asset under development	78.72	76.18
	634.29	636.56

Intangible asset under development Ageing

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

As at 31 March 2021	Amount of IAUD for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress	43.55	30.89	1.74	-	76.18
Projects temporarily suspended	-	-	-	-	-
Total	43.55	30.89	1.74	-	76.18

No IAUD whose completion is overdue or has exceeded its cost compared to its original plan March 31, 2022 and March 31, 2021.

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	-	-
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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	48,313.16	47,348.3	23,196.74	25,157.02
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table] **..(2)**

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

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	(A) 23,196.74	(B) 25,157.02	25,116.42	22,191.28
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Trade receivables	Trade receivables	Refer to child member	Refer to child member
Description of other financial assets at fair value class	NA	NA	Refer to child member	Refer to child member

Footnotes

(A) Trade receivables - Current : 23196.74

(B) Trade receivables - Current : 25157.02

Disclosure of financial assets [Table] **..(3)**

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,858.65	2,991.26	(A) 1,858.65	(B) 2,991.26
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 : 1858.65

(B) Cash and cash equivalents : 2991.26

Disclosure of financial assets [Table] **..(4)**

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	16,303.69	15,691.17	(A) 16,303.69	(B) 15,691.17
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Other bank balances	Other bank balances
Description of other financial assets at fair value class	Refer to child member	Refer to child member	NA	NA

Footnotes

(A) Other bank balances : 16303.69

(B) Other bank balances : 15691.17

Disclosure of financial assets [Table] **..(5)**

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 3 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	313.04	872.58	(A) 313.04	(B) 872.58
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Other current & Non-current financial asset	Other current & Non-current financial asset
Description of other financial assets at fair value class	Refer to child member	Refer to child member	NA	NA

Footnotes

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

(B) Other current financial assets : 872.08 Other non-current financial assets : 0.5

Disclosure of financial assets [Table] **..(6)**

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 4 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	6,641.04	2,636.27	(A) 6,641.04	(B) 2,636.27
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Current & Non-current Loan	Current & Non-current Loan
Description of other financial assets at fair value class	Refer to child member	Refer to child member	NA	NA

Footnotes

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

(B) Loans - Current : 2301.65 Loans - Non-current : 334.62

Disclosure of financial assets [Table] **..(7)**

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Equity investments [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	52,801.99	40,934.61	616.15	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	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table] **..(8)**

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

Classes of financial assets [Axis]	Equity investments [Member]			
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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	616.15	0	(A) 616.15	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	Investment in equity shares	Investment in equity shares

Footnotes

(A) Investment in equity shares : 616.15

Disclosure of financial assets [Table] **..(9)**

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

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]		Other financial assets at fair value class 1 [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	52,185.84	40,934.61	37,638.72	15,642.11
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	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table] **..(10)**

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	37,638.72	15,642.11	(A) 37,638.72	(B) 15,642.11
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	NA	NA
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Investment in mutual funds	Investment in mutual funds

Footnotes

(A) Investment in mutual funds : 37638.72

(B) Investment in mutual funds : 15642.11

Disclosure of financial assets [Table] **..(11)**

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

Classes of financial assets [Axis]	Other financial assets at fair value class 2 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at fair value through other comprehensive income, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	7,744.76	19,269.16	7,744.76	19,269.16
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table] **..(12)**

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

Classes of financial assets [Axis]	Other financial assets at fair value class 2 [Member]		Other financial assets at fair value class 3 [Member]	
Categories of financial assets [Axis]	Financial assets measured at fair value through other comprehensive income, category [Member]		Financial assets, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	(A) 7,744.76	(B) 19,269.16	6,802.36	5,683.32
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	NA	NA	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Investment in debentures (Current & Non-current)	Investment in debentures (Current & Non-current)	Refer to child member	Refer to child member

Footnotes

(A) Investment in debentures - Current : 4215.89 Investment in debentures - Non-current : 3528.87

(B) Investment in debentures - Current : 14947.36 Investment in debentures - Non-current : 4321.8

Disclosure of financial assets [Table] **..(13)**

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

Classes of financial assets [Axis]	Other financial assets at fair value class 3 [Member]			
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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	6,802.36	5,683.32	(A) 6,802.36	(B) 5,683.32
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	NA	NA
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Investment in funds (Current & Non-current	Investment in funds (Current & Non-current

Footnotes

(A) Investment in funds - Current : 228.8 Investment in funds - Non-current : 6573.56

(B) Investment in funds : 5683.32

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 4 [Member]		
Categories of financial assets [Axis]	Financial assets, category [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	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]			
Disclosure of financial assets [Line items]			
Financial assets	340.02	340.02	(A) 340.02
Financial assets, at fair value	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	NA
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Investment in preference shares

Footnotes

(A) Investment in preference shares : 340.02

Disclosure of financial liabilities [Table] **..(1)**

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	7,546.4	5,545.59	(A) 7,546.4	(B) 5,545.59
Financial liabilities, at fair value	0	0	0	0

Footnotes

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

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

[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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	359.66	380.86	1,740.85	1,478.29
Name of body corporate in whom investment has been made	Class A1 units of ASK Pravi Private Equity Opportunities Fund	Class A1 units of ASK Pravi Private Equity Opportunities Fund	Class C units of ASK Select Focus Fund	Class C units of ASK Select Focus Fund
Number of shares of non-current investment made in body corporate	[shares] 397.59	[shares] 397.59	[shares] 1,06,477.09	[shares] 1,06,477.09

Details of non-current investments [Table] **..(2)**

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

Classification of non-current investments [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	1,832.31	1,470.38	778.3	651.27
Name of body corporate in whom investment has been made	Class C units of ASK India 2025 Equity Fund	Class C units of ASK India 2025 Equity Fund	Class C units of ASK Multi Cap Fund	Class C units of ASK Multi Cap Fund
Number of shares of non-current investment made in body corporate	[shares] 1,01,136.2	[shares] 1,01,136.2	[shares] 50,000	[shares] 50,000

Details of non-current investments [Table] **..(3)**

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

Classification of non-current investments [Axis]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	660.17	689.26	579.83	552.84
Name of body corporate in whom investment has been made	Class C units of ASK Real Estate Special Opportunities Fund-II	Class C units of ASK Real Estate Special Opportunities Fund-II	Class D units of ASK Real Estate Special Situations Fund-I	Class D units of ASK Real Estate Special Situations Fund-I
Number of shares of non-current investment made in body corporate	[shares] 443.74	[shares] 500	[shares] 429.42	[shares] 495.14

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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	0.3	0.3	0.4	0.4
Name of body corporate in whom investment has been made	Class Z units of ASK Real Estate Special Situations Fund-I	Class Z units of ASK Real Estate Special Situations Fund-I	Class Z units of ASK Real Estate Special Opportunities Fund-III	Class Z units of ASK Real Estate Special Opportunities Fund-III
Number of shares of non-current investment made in body corporate	[shares] 3,000	[shares] 3,000	[shares] 4,000	[shares] 4,000

Details of non-current investments [Table] **..(5)**

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

Classification of non-current investments [Axis]	9		10	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	619.56	457.56	0.82	0.82
Name of body corporate in whom investment has been made	Class B units of ASK Real Estate Special Opportunities Fund-III	Class B units of ASK Real Estate Special Opportunities Fund-III	Class B units of ASK Pravi Private Equity Opportunities Fund	Class B units of ASK Pravi Private Equity Opportunities Fund
Number of shares of non-current investment made in body corporate	[shares] 477.93	[shares] 372.59	[shares] 3,839.79	[shares] 3,839.79

Details of non-current investments [Table] **..(6)**

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

Classification of non-current investments [Axis]	11		12	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	0.3	0.3	0.3	0.3
Name of body corporate in whom investment has been made	Class D units of ASK Real Estate Special Opportunities Fund	Class D units of ASK Real Estate Special Opportunities Fund	Class Z units of ASK Real Estate Special Opportunities Fund-II	Class Z units of ASK Real Estate Special Opportunities Fund-II
Number of shares of non-current investment made in body corporate	[shares] 3	[shares] 3	[shares] 3,000	[shares] 3,000

Details of non-current investments [Table] **..(7)**

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

Classification of non-current investments [Axis]	13		14	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Quoted	Quoted
Non-current investments	0.76	0.74	225.85	206
Name of body corporate in whom investment has been made	Class B units of ASK India Real Estate Special Opportunities Fund Pte. Ltd	Class B units of ASK India Real Estate Special Opportunities Fund Pte. Ltd	13% redeemable debentures of ATS Heights Private Limited	13% redeemable debentures of ATS Heights Private Limited
Number of shares of non-current investment made in body corporate	[shares] 100	[shares] 100	[shares] 84	[shares] 84

Details of non-current investments [Table] **..(8)**

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

Classification of non-current investments [Axis]	15		16	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Quoted	Quoted	Quoted	Quoted
Non-current investments	0	181.09	2,460.81	2,264.67
Name of body corporate in whom investment has been made	10% redeemable debentures of Kumar Agro Products Private Limited	10% redeemable debentures of Kumar Agro Products Private Limited	10% redeemable debentures of ATS Infrabuild Private Limited	10% redeemable debentures of ATS Infrabuild Private Limited
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 12	[shares] 200	[shares] 200

Details of non-current investments [Table] **..(9)**

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

Classification of non-current investments [Axis]	17		18	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Quoted	Unquoted	Quoted	Quoted
Non-current investments	0	1,171.57	0	498.47
Name of body corporate in whom investment has been made	10% redeemable debentures of Wondrous Buildmart Private Limited NCDs	10% redeemable debentures of Wondrous Buildmart Private Limited NCDs	10% redeemable debentures of Solid Properties Private Limited NCDs	10% redeemable debentures of Solid Properties Private Limited NCDs
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 1,200	[shares] 0	[shares] 54

Details of non-current investments [Table] **..(10)**

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

Classification of non-current investments [Axis]	19	20	21	22
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Quoted	Quoted
Non-current investments	586.13	630.27	351.3	300.38
Name of body corporate in whom investment has been made	Class units of ASK Harmony	Class units of ASK Emerging Opportunities Fund	8% redeemable non-convertible debentures of Matrix Water Management Pvt. Ltd.	8% redeemable non-convertible debentures of Marathon Ventures Pvt. Ltd
Number of shares of non-current investment made in body corporate	[shares] 60,519.36	[shares] 66,654.82	[shares] 35	[shares] 30

Details of non-current investments [Table] **..(11)**

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

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

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

	31/03/2022	31/03/2021
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	3,528.87	3,150.23
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	7,789.96	6,854.89
Aggregate provision for diminution in value of non-current investments	0	0

[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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Quoted	Quoted	Quoted	Quoted
Current investments	945.26	870.77	0	1,877.61
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	10% redeemable debentures of ATS Infrabuild Private Limited	10% redeemable debentures of ATS Infrabuild Private Limited	Solid Properties Private Limited NCDs of Rs.1,000,000 each fully paid up	Solid Properties Private Limited NCDs of Rs.1,000,000 each fully paid up
Number of shares of current investment made in body corporate	[shares] 75	[shares] 75	[shares] 0	[shares] 216

Details of current investments [Table] **..(2)**

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

Classification of current investments [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in 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	654.76	0	0	340.02
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	8% redeemable non-convertible debentures of Matrix Water Management Pvt. Ltd.	8% redeemable non-convertible debentures of Matrix Water Management Pvt. Ltd.	Tata Motors Finance Limited 10% compulsory convertible preference shares maturing on 11 June 2025	Tata Motors Finance Limited 10% compulsory convertible preference shares maturing on 11 June 2025
Number of shares of current investment made in body corporate	[shares] 69	[shares] 0	[shares] 0	[shares] 1,50,000

Details of current investments [Table] **..(3)**

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

Classification of current investments [Axis]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	0	12,198.98	901.13	0
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	10% redeemable debentures of Wondrous Buildmart Private Limited	10% redeemable debentures of Wondrous Buildmart Private Limited	8% redeemable non-convertible debentures of Marathon Ventures Pvt. Ltd	8% redeemable non-convertible debentures of Marathon Ventures Pvt. Ltd
Number of shares of current investment made in body corporate	[shares] 0	[shares] 10,750	[shares] 90	[shares] 0

Details of current investments [Table] **..(4)**

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

Classification of current investments [Axis]	7		8	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in 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	814.74	0	900	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	14.25% redeemable non-convertible debentures of Good Earth Eco Development Pvt Ltd	14.25% redeemable non-convertible debentures of Good Earth Eco Development Pvt Ltd	14.25% redeemable non-convertible debentures of Nexzone Fiscal Services Private Limited	14.25% redeemable non-convertible debentures of Nexzone Fiscal Services Private Limited
Number of shares of current investment made in body corporate	[shares] 81	[shares] 0	[shares] 90	[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		10	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in 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	76.27	860.02	2,250	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	Protected Market-Linked Non-Convertible Debentures of Fullerton India Credit Company Ltd. of face value of Rs. 10 lacs each	Protected Market-Linked Non-Convertible Debentures of Fullerton India Credit Company Ltd. of face value of Rs. 10 lacs each	7.5% Secured Non-Convertible Debentures of Shriram City Union Finance Ltd. of face value of Rs. 10 lacs each	7.5% Secured Non-Convertible Debentures of Shriram City Union Finance Ltd. of face value of Rs. 10 lacs each
Number of shares of current investment made in body corporate	[shares] 0	[shares] 20	[shares] 225	[shares] 0

Details of current investments [Table] **..(6)**

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

Classification of current investments [Axis]	11		12	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	5,297.13	0	38.75	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	Protected Market-Linked Non-Convertible Debentures of Shriram Transport Finance Company Ltd. of face value of Rs. 10 lacs each	Protected Market-Linked Non-Convertible Debentures of Shriram Transport Finance Company Ltd. of face value of Rs. 10 lacs each	Protected Market-Linked Non-Convertible Debentures of Tata Capital Financial Services Ltd. of face value of Rs. 10 lacs each	Protected Market-Linked Non-Convertible Debentures of Tata Capital Financial Services Ltd. of face value of Rs. 10 lacs each
Number of shares of current investment made in body corporate	[shares] 490	[shares] 0	[shares] 3	[shares] 0

Details of current investments [Table] **..(7)**

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

Classification of current investments [Axis]	13		14	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in 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	329.68	0	144.61	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	Secured Market-Linked Non-Convertible Debentures of Shriram City Union Finance Ltd. (May 2023 maturity) of face value of Rs. 10 lacs each	Secured Market-Linked Non-Convertible Debentures of Shriram City Union Finance Ltd. (May 2023 maturity) of face value of Rs. 10 lacs each	Secured Market-Linked Non-Convertible Debentures of Shriram City Union Finance Ltd. (May 2024 maturity) of face value of Rs. 10 lacs each	Secured Market-Linked Non-Convertible Debentures of Shriram City Union Finance Ltd. (May 2024 maturity) of face value of Rs. 10 lacs each
Number of shares of current investment made in body corporate	[shares] 30	[shares] 0	[shares] 14	[shares] 0

Details of current investments [Table] **..(8)**

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

Classification of current investments [Axis]	15		16	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	7,611.27	5,578.56	14,844.48	5,029.45
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	Aditya Birla Sun Life Liquid Fund - Growth Direct Plan Option	Aditya Birla Sun Life Liquid Fund - Growth Direct Plan Option	HDFC Liquid Fund - Growth Direct Plan Option	HDFC Liquid Fund - Growth Direct Plan Option
Number of shares of current investment made in body corporate	[shares] 22,18,217.51	[shares] 16,64,561.66	[shares] 3,54,728.59	[shares] 1,24,321.44

Details of current investments [Table] **..(9)**

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

Classification of current investments [Axis]	17		18	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	14,850.66	5,034.1	332.31	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	ICICI Prudential Liquid Fund - Growth Direct Plan Option	ICICI Prudential Liquid Fund - Growth Direct Plan Option	Aditya Birla Sunlife Overnight fund Growth - Direct Plan	Aditya Birla Sunlife Overnight fund Growth - Direct Plan
Number of shares of current investment made in body corporate	[shares] 47,10,661.79	[shares] 16,51,954.68	[shares] 28,904.18	[shares] 0

Details of current investments [Table] **..(10)**

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

Classification of current investments [Axis]	19		20	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	228.8	0	616.15	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	ASK Investment Managers Limited PMS	ASK Investment Managers Limited PMS	Investment in NSE shares	Investment in NSE shares
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

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

	31/03/2022	31/03/2021
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	1,600.02	2,748.38
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	49,235.98	29,041.13
Aggregate provision for diminution in value of current investments	0	0

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	36,296.02	19,417.07
Net cash flows from (used in) operating activities	36,296.02	19,417.07
Net cash flows from (used in) investing activities, continuing operations	-19,601.07	-16,890.35
Net cash flows from (used in) investing activities	-19,601.07	-16,890.35
Net cash flows from (used in) financing activities, continuing operations	-17,827.56	-471.74
Net cash flows from (used in) financing activities	-17,827.56	-471.74

[400100] Notes - Equity share capital

Disclosure of classes of equity share capital [Table] **..(1)**

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Refer to child member
Number of shares authorised	[shares] 10,00,00,000	[shares] 10,00,00,000		[shares] 10,00,00,000
Value of shares authorised	2,000	2,000		2,000
Number of shares issued	[shares] 8,20,92,385	[shares] 7,24,86,418		[shares] 8,20,92,385
Value of shares issued	1,641.8477	1,449.72836		1,641.8477
Number of shares subscribed and fully paid	[shares] 8,20,92,385	[shares] 7,24,86,418		[shares] 8,20,92,385
Value of shares subscribed and fully paid	1,641.8477	1,449.72836		1,641.8477
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 8,20,92,385	[shares] 7,24,86,418		[shares] 8,20,92,385
Total value of shares subscribed	1,641.8477	1,449.72836		1,641.8477
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 8,20,92,385	[shares] 7,24,86,418		[shares] 8,20,92,385
Value of shares called	1,641.8477	1,449.72836		1,641.8477
Value of shares paid-up	1,641.8477	1,449.72836		1,641.8477
Par value per share				[INR/shares] 2
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued under employee stock option plan	[shares] 96,05,967	[shares] 2,00,893		[shares] 96,05,967
Total aggregate number of shares issued during period	[shares] 96,05,967	[shares] 2,00,893		[shares] 96,05,967
Total increase (decrease) in number of shares outstanding	[shares] 96,05,967	[shares] 2,00,893		[shares] 96,05,967
Number of shares outstanding at end of period	[shares] 8,20,92,385	[shares] 7,24,86,418	[shares] 7,22,85,525	[shares] 8,20,92,385
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of shares issued under employee stock option plan	192.11934	4.01786		192.11934
Total aggregate amount of increase in equity share capital during period	192.11934	4.01786		192.11934
Total increase (decrease) in share capital	192.11934	4.01786		192.11934
Equity share capital at end of period	(A) 1,641.8477	(B) 1,449.72836	1,445.7105	1,641.8477
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Refer to child member

(A) Equity share capital : 1641.84 Adjusted amount : 0.01

(B) Equity share capital : 1449.73 Adjusted amount : 0

Disclosure of classes of equity share capital [Table] **..(2)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Refer to child member	
Number of shares authorised	[shares] 10,00,00,000	
Value of shares authorised	2,000	
Number of shares issued	[shares] 7,24,86,418	
Value of shares issued	1,449.72836	
Number of shares subscribed and fully paid	[shares] 7,24,86,418	
Value of shares subscribed and fully paid	1,449.72836	
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] 7,24,86,418	
Total value of shares subscribed	1,449.72836	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 7,24,86,418	
Value of shares called	1,449.72836	
Value of shares paid-up	1,449.72836	
Par value per share	[INR/shares] 2	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued under employee stock option plan	[shares] 2,00,893	
Total aggregate number of shares issued during period	[shares] 2,00,893	
Total increase (decrease) in number of shares outstanding	[shares] 2,00,893	
Number of shares outstanding at end of period	[shares] 7,24,86,418	[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 shares issued under employee stock option plan	4.01786	
Total aggregate amount of increase in equity share capital during period	4.01786	
Total increase (decrease) in share capital	4.01786	
Equity share capital at end of period	1,449.72836	1,445.7105
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Refer to child member	

Disclosure of shareholding more than five per cent in company [Table] **..(1)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Refer to child member	Refer to child member	Equity Class A	Equity Class A
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Refer to child member	Refer to child member	Equity Class A	Equity Class A
Name of shareholder	Refer to child member	Refer to child member	Asit Koticha	Asit Koticha
Permanent account number of shareholder			AADPK2774L	AADPK2774L
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 8,01,49,610	[shares] 7,00,20,978	[shares] 0	[shares] 85,84,030
Percentage of shareholding in company	97.49%	96.43%	0.00%	11.82%

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]			
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity Class A	Equity Class A	Equity Class A	Equity Class A
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Class A	Equity Class A	Equity Class A	Equity Class A
Name of shareholder	Sameer Koticha	Sameer Koticha	Fortress Trust	Fortress Trust
Permanent account number of shareholder	AAWPK9080A	AAWPK9080A	AAATF6994J	AAATF6994J
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 83,52,000	[shares] 83,00,997	[shares] 65,00,000	[shares] 65,00,000
Percentage of shareholding in company	10.16%	11.43%	7.91%	8.95%

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]			
Name of shareholder [Axis]	Shareholder 4 [Member]		Shareholder 5 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity Class A	Equity Class A	Equity Class A	Equity Class A
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Class A	Equity Class A	Equity Class A	Equity Class A
Name of shareholder	Fortress Constructions Private Limited	Fortress Constructions Private Limited	Sherlockal Holdings Limited	Sherlockal Holdings Limited
Permanent account number of shareholder	AACCF4356P	AACCF4356P		
Country of incorporation or residence of shareholder	INDIA	INDIA	CYPRUS	CYPRUS
Number of shares held in company	[shares] 0	[shares] 1,09,12,471	[shares] 0	[shares] 2,14,34,075
Percentage of shareholding in company	0.00%	15.03%	0.00%	29.52%

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]		Shareholder 7 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Type of share	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
Name of shareholder	AI Global Investments (Cyprus) PCC Limited	AI Global Investments (Cyprus) PCC Limited	BCP Topco XII Pte Ltd
Country of incorporation or residence of shareholder	GUERNSEY	GUERNSEY	SINGAPORE
Number of shares held in company	[shares] 0	[shares] 1,42,89,405	[shares] 6,52,97,610
Percentage of shareholding in company	0.00%	19.68%	79.42%

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (9) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes

Textual information (9)

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

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.

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

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

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

Shares reserved for issuance under Stock option scheme of the Company

Particulars	As at March 31, 2022 No. of shares	As at March 31, 2021 No of shares
Employee stock option schemes- 2012 (ESOP 2012) [refer note 14(e)]	63,61,246	1,43,99,965
Employee stock option schemes- 2014 (ESOP 2014) [refer note 14(e)]	22,52,846	36,94,468
	86,14,092	1,80,94,433

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

Equity Shares:	As at March 31, 2022 Aggregate no. of shares	As at March 31, 2021 Aggregate no. of shares
Issued under various stock option plans of the Group *	1,02,48,967	6,43,000

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

Shares reserved for issuance under stock appreciation scheme of the Company

Particulars	As at March 31, 2022 No. of shares	As at March 31, 2021 No of shares
Employee stock appreciation scheme- 2018 (ESAR 2018)	28,42,847	34,44,961
	28,42,847	34,44,961

Aggregate number of bonus shares issued and shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date:

No shares have been bought back during the period of five periods immediately preceding the reporting date.

35,010 equity shares of Rs. 10 each, fully paid up have been issued for consideration other than cash during the financial year ended March 31, 2016.

66,406,320 equity shares of Rs. 2 each, fully paid up have been allotted as bonus shares during financial year ended March 31, 2019.

267,345 equity shares of Rs. 2 each, fully paid up have been issued for consideration other than cash during the year ended March 31, 2019. These shares were issued for a consideration of 476,084 shares of ASK Property Investment Advisors Private Limited.

Details of shares held by promoter :

As at March 31, 2022

Promoter Name	No of Shares at the beginning of the year	Change during the year	No of Shares at the end of the year	% of Total Shares	% change during the year
Asit Koticha	85,84,030	(85,84,030)	-	-	-100.00%
Sameer Koticha	83,00,997	51,003	83,52,000	10.16%	0.61%
BCP Topco XII Pte Ltd	-	6,52,97,610	6,52,97,610	79.42%	100.00%
Sherlockal Holdings Limited	2,14,34,075	(2,14,34,075)	-	-	-100.00%
AI Global Investments (Cyprus) PCC Limited	1,42,89,405	(1,42,89,405)	-	-	-100.00%
	5,26,08,507	2,10,41,103	7,36,49,610	89.58%	

As at March 31, 2021

Promoter Name	No of Shares at the beginning of the year	Change during the year	No of Shares at the end of the year	% of Total Shares	% change during the year

Asit Koticha	2,14,60,075	(1,28,76,045)	85,84,030	11.82%	-60.00%
Sameer Koticha	83,00,997	-	83,00,997	11.43%	-
Sherlockal Holdings Limited	2,14,34,075	-	2,14,34,075	29.52%	-
AI Global Investments (Cyprus) PCC Limited	1,42,89,405	-	1,42,89,405	19.68%	-
	6,54,84,552	(1,28,76,045)	5,26,08,507	72.45%	

[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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	609.45	1,191.6		609.45
Deferred tax liabilities	2,631.8	3,664.86		2,631.8
Net deferred tax liability (assets)	2,022.35	2,473.26	3,658.12	2,022.35
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-450.91	-1,184.86		-450.91
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-450.91	-1,184.86		-450.91
Total increase (decrease) in deferred tax liability (assets)	-450.91	-1,184.86		-450.91
Deferred tax liability (assets) at end of period	2,022.35	2,473.26	3,658.12	2,022.35
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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	1,191.6		(A) 377.27	(B) 286.4
Deferred tax liabilities	3,664.86			
Net deferred tax liability (assets)	2,473.26	3,658.12	-377.27	-286.4
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-1,184.86		(C) -90.87	(D) -42.24
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	-1,184.86		(C) -90.87	(D) -42.24
Total increase (decrease) in deferred tax liability (assets)	-1,184.86		-90.87	-42.24
Deferred tax liability (assets) at end of period	2,473.26	3,658.12	-377.27	-286.4
Description of other temporary differences	Refer to child member		Difference between depreciation and amortisation as per books of account and tax depreciation	Difference between depreciation and amortisation as per books of account and tax depreciation

Footnotes

(A) Deferred tax assets (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : 142.11 Deferred tax liabilities (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : 235.16

(B) Deferred tax assets (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : 113.39 Deferred tax liabilities (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : 173.01

(C) Deferred tax assets (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : -28.72 Deferred tax liabilities (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : -62.15

(D) Deferred tax assets (net)- Difference between depreciation and amortisation as per books of account and tax depreciation : -18.74 Deferred tax liabilities (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : -23.5

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] **..(3)**

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]	Other temporary differences 2 [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets		(A) 331.29	(B) 243.3	
Net deferred tax liability (assets)	(C) -244.16	-331.29	-243.3	(D) -212.31
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		(E) -87.99	(F) -30.99	
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss		(E) -87.99	(F) -30.99	
Total increase (decrease) in deferred tax liability (assets)		-87.99	-30.99	
Deferred tax liability (assets) at end of period	(C) -244.16	-331.29	-243.3	(D) -212.31
Description of other temporary differences		Provision for employee benefits	Provision for employee benefits	

Footnotes

(A) Deferred tax assets (net) - Provision for employee benefits : 138.68 Deferred tax liabilities (net) - Provision for employee benefits : 192.61

(B) Deferred tax assets (net) - Provision for employee benefits : 102.33 Deferred tax liabilities (net) - Provision for employee benefits : 140.97

(C) Deferred tax assets (net)- Difference between depreciation and amortisation as per books of account and tax depreciation : -94.65 Deferred tax liabilities (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : -149.51

(D) Deferred tax assets (net) - Provision for employee benefits : -82.02 Deferred tax liabilities (net) - Provision for employee benefits : -130.29

(E) Deferred tax assets (net) - Provision for employee benefits : -36.35 Deferred tax liabilities (net) - Provision for employee benefits : -51.64

(F) Deferred tax assets (net) - Provision for employee benefits : -20.31 Deferred tax liabilities (net) - Provision for employee benefits : -10.68

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] **..(4)**

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 3 [Member]			Other temporary differences 4 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	(A) 82.51	(B) 917.99		(C) 9.13
Net deferred tax liability (assets)	-82.51	-917.99	(D) -860.16	-9.13
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	(E) 835.48	(F) -57.83		(G) 28.19
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	(E) 835.48	(F) -57.83		(G) 28.19
Total increase (decrease) in deferred tax liability (assets)	835.48	-57.83		28.19
Deferred tax liability (assets) at end of period	-82.51	-917.99	(D) -860.16	-9.13
Description of other temporary differences	Share based payment cost	Share based payment cost		Amortisation of upfront fees

Footnotes

(A) Deferred tax liabilities (net) - Share based payment cost : 82.51

(B) Deferred tax assets (net) - Share based payment cost : 535.66 Deferred tax liabilities (net) - Share based payment cost : 382.33

(C) Deferred tax liabilities (net) - Amortisation of upfront fees : 9.13

(D) Deferred tax assets (net) - Share based payment cost : -509.94 Deferred tax liabilities (net) - Share based payment cost : -350.22

(E) Deferred tax assets (net) - Share based payment cost : 535.66 Deferred tax liabilities (net) - Share based payment cost : 299.82

(F) Deferred tax assets (net) - Share based payment cost : -25.72 Deferred tax liabilities (net) - Share based payment cost : -32.11

(G) Deferred tax liabilities (net) - Amortisation of upfront fees : 28.19

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] **..(5)**

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 4 [Member]		Other temporary differences 5 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	(A) 37.32		(B) -218.81	(C) -349.63
Deferred tax liabilities			(D) 78.27	(E) 53.22
Net deferred tax liability (assets)	-37.32	(F) -69.26	297.08	402.85
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	(G) 31.94		(H) -105.77	(I) 451.08
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	(G) 31.94		(H) -105.77	(I) 451.08
Total increase (decrease) in deferred tax liability (assets)	31.94		-105.77	451.08
Deferred tax liability (assets) at end of period	-37.32	(F) -69.26	297.08	402.85
Description of other temporary differences	Amortisation of upfront fees		Fair valuation of investments	Fair valuation of investments

Footnotes

(A) Deferred tax liabilities (net) - Amortisation of upfront fees : 37.32

(B) Deferred tax liabilities (net) - Fair valuation of investments : -218.81

(C) Deferred tax liabilities (net) - Fair valuation of investments : -349.63

(D) Deferred tax assets (net)- Fair valuation of investments : 78.27

(E) Deferred tax assets (net) - Fair valuation of investments : 53.22

(F) Deferred tax liabilities (net) - Amortisation of upfront fees : -69.26

(G) Deferred tax liabilities (net) - Amortisation of upfront fees : 31.94

(H) Deferred tax assets (net)- Fair valuation of investments : 25.05 Deferred tax liabilities (net) - Fair valuation of investments : -130.82

(I) Deferred tax assets (net) - Fair valuation of investments : 46.43 Deferred tax liabilities (net) - Fair valuation of investments : 404.65

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] **..(6)**

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 5 [Member]	Other temporary differences 6 [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets		(A) 28.06	(B) 56.22	
Net deferred tax liability (assets)	(C) -48.23	-28.06	-56.22	(D) -5.96
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		(E) 28.16	(F) -50.26	
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss		(E) 28.16	(F) -50.26	
Total increase (decrease) in deferred tax liability (assets)		28.16	-50.26	
Deferred tax liability (assets) at end of period	(C) -48.23	-28.06	-56.22	(D) -5.96
Description of other temporary differences		Others	Others	

Footnotes

(A) Deferred tax assets (net) - Others : 54.91 Deferred tax liabilities (net) - Others : -26.85

(B) Deferred tax assets (net) - Others : 54.91 Deferred tax liabilities (net) - Others : 1.31

(C) Deferred tax assets (net) - Fair valuation of investments : 6.79 Deferred tax liabilities (net) : -55.02

(D) Deferred tax assets (net) - Others : -5.49 Deferred tax liabilities (net) - Others : -0.47

(E) Deferred tax liabilities (net) - Others : 28.16

(F) Deferred tax assets (net) - Others : -49.42 Deferred tax liabilities (net) - Others : -0.84

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] **..(7)**

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 7 [Member]			Other temporary differences 8 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax liabilities	(A) 2,508.84	(B) 3,579.32		(C) 44.69
Net deferred tax liability (assets)	2,508.84	3,579.32	(D) 5,078.97	44.69
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	(E) -1,070.48	(F) -1,499.65		(G) 12.37
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	(E) -1,070.48	(F) -1,499.65		(G) 12.37
Total increase (decrease) in deferred tax liability (assets)	-1,070.48	-1,499.65		12.37
Deferred tax liability (assets) at end of period	2,508.84	3,579.32	(D) 5,078.97	44.69
Description of other temporary differences	Amortisation of brokerage	Amortisation of brokerage		Fair valuation of security deposits

Footnotes

(A) Deferred tax liabilities (net) - Amortisation of brokerage : 2508.84

(B) Deferred tax liabilities (net) - Amortisation of brokerage : 3579.32

(C) Deferred tax assets (net) - Fair valuation of security deposits : 25.61 Deferred tax liabilities (net) - Fair valuation of security deposits : 19.08

(D) Deferred tax liabilities (net) - Amortisation of brokerage : 5078.97

(E) Deferred tax liabilities (net) - Amortisation of brokerage : -1070.48

(F) Deferred tax liabilities (net) - Amortisation of brokerage : -1499.65

(G) Deferred tax assets (net) - Fair valuation of security deposits : 8.01 Deferred tax liabilities (net) - Fair valuation of security deposits : 4.36

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] **..(8)**

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 8 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax liabilities	(A) 32.32	
Net deferred tax liability (assets)	32.32	(B) 19.23
Deferred tax expense (income) [Abstract]		
Deferred tax expense (income)		
Deferred tax expense (income) recognised in profit or loss	(C) 13.09	
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Deferred tax expense (income) recognised in profit or loss	(C) 13.09	
Total increase (decrease) in deferred tax liability (assets)	13.09	
Deferred tax liability (assets) at end of period	32.32	(B) 19.23
Description of other temporary differences	Fair valuation of security deposits	

Footnotes

(A) Deferred tax assets (net) - Fair valuation of security deposits : 17.6 Deferred tax liabilities (net) - Fair valuation of security deposits : 14.72

(B) Deferred tax assets (net) - Fair valuation of security deposits : 8.92 Deferred tax liabilities (net) - Fair valuation of security deposits : 10.31

(C) Deferred tax assets (net) - Fair valuation of security deposits : 8.68 Deferred tax liabilities (net) - Fair valuation of security deposits : 4.41

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of income tax [TextBlock]	Textual information (10) [See below]	
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	10,003.23	8,943.36
Adjustments for current tax of prior periods	0	138.71
Total current tax expense (income) and adjustments for current tax of prior periods	10,003.23	9,082.07
Other components of deferred tax expense (income)	-424.32	-1,182.55
Total tax expense (income)	9,578.91	7,899.52
Income tax relating to components of other comprehensive income [Abstract]		
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	-26.62	-2.31
Total aggregated income tax relating to components of other comprehensive income	-26.62	-2.31
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Other tax effects for reconciliation between accounting profit and tax expense (income)	(A) 9,578.91	(B) 7,899.52
Total tax expense (income)	9,578.91	7,899.52

(A) Current Tax : 10003.23 Deffered Tax : -424.32 Short tax provision for earlier years : 0

(B) Current Tax : 8943.36 Deffered Tax : -1182.55 Short tax provision for earlier years : 138.71

Textual information (10)

Disclosure of income tax [Text Block]

Deferred tax

Statement of Deferred tax assets (net)

	Balance Sheet		Statement of profit and loss	
	As at March 31, 2022	As at March 31, 2021	For the year ended March 31, 2022	For the year ended March 31, 2021
Deferred tax assets				
Difference between depreciation and amortisation as per books of account and tax depreciation	142.11	113.39	28.72	18.74
Provision for employee benefits	138.68	102.33	36.35	20.31
Share based payment cost	-	535.66	(535.66)	25.72
Others	54.91	54.91	-	49.42
Deferred tax assets (A)	335.70	806.29	(470.59)	114.19
Deferred tax liabilities				
Fair valuation of investments	(78.27)	(53.22)	(25.05)	(46.43)
Fair valuation of security deposits	(25.61)	(17.60)	(8.01)	(8.68)
Deferred tax liabilities (B)	(103.88)	(70.82)	(33.06)	(55.11)
Deferred tax assets (net) (A+B)	231.82	735.47	(503.65)	59.08

Statement of Deferred tax liabilities (net)	Balance Sheet		Statement of profit and loss	
	As at March 31, 2022	As at March 31, 2021	For the year ended March 31, 2022	For the year ended March 31, 2021
Deferred tax assets				
Difference between depreciation and amortisation as per books of account and tax depreciation	235.16	173.01	62.15	23.50
Provision for employee benefits	192.61	140.97	51.64	10.68

Share based payment cost	82.51	382.33	(299.82)	32.11
Amortisation of upfront fees	9.13	37.32	(28.19)	(31.94)
Fair valuation of investments	(218.81)	(349.63)	130.82	(404.65)
Others	(26.85)	1.31	(28.16)	0.84
Deferred tax assets (A)	273.75	385.31	(111.56)	(369.46)
Deferred tax liabilities				
Amortisation of brokerage	(2,508.84)	(3,579.32)	1,070.48	1,499.65
Fair valuation of security deposits	(19.08)	(14.72)	(4.36)	(4.41)
Deferred tax liabilities (B)	(2,527.92)	(3,594.04)	1,066.12	1,495.24
Deferred tax liabilities (net) (A+B)	(2,254.17)	(3,208.73)	954.56	1,125.78

Reconciliation of deferred tax liabilities (net) :

	For the year ended March 31, 2022	For the year ended March 31, 2021
Opening balance as of 1 April	(3,208.73)	(4,334.51)
Tax credit during the year recognised in the statement of profit and loss	938.30	1,123.47
Tax (credit) / charge during the year recognised in other comprehensive income	16.26	2.31
Closing balance as at 31 March	(2,254.17)	(3,208.73)

Reconciliation of deferred tax assets (net) :

	For the year ended March 31, 2022	For the year ended March 31, 2021
Opening balance as of 1 April	735.47	676.39
Tax credit / (charge) during the year recognised in the statement of profit and loss	(514.01)	59.08
Tax (charge) / credit during the year recognised in other comprehensive income	10.36	-

Closing balance as at 31 March	231.82	735.47

Tax expenses

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

	For the year ended March 31, 2022	For the year ended March 31, 2021
Income tax expenses in respect of:		
Current year	10,003.23	8,943.36
Short tax provision for earlier years	-	138.71
Total current tax	10,003.23	9,082.07
Deferred tax on origination and reversal of temporary differences	(424.32)	(1,182.55)
Total deferred tax	(424.32)	(1,182.55)
Total tax expenses	9,578.91	7,899.52

(b) Amounts recognised in other comprehensive income

	For the year ended March 31, 2022			For the year ended March 31, 2021		
	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	(105.74)	26.62	(79.12)	(9.19)	2.31	(6.88)
	(105.74)	26.62	(79.12)	(9.19)	2.31	(6.88)

(c) Reconciliation of effective tax rate

	For the year ended March	For the year ended March

	31, 2022		31, 2021	
	Amount	%	Amount	%
Profit before tax	40,645.07		30,403.62	
Statutory tax rate	25.17%		25.17%	
Tax using the Group's domestic tax rate	10,229.55	25.17%	7,651.98	25.17%
Tax effect of:				
Expenses not allowed for tax purpose	122.26	0.30%	131.89	0.43%
Income not considered for tax purpose/exempt income	(977.58)	(2.41%)	(93.98)	(0.31%)
Change in deferred tax asset and liability due to change in tax rate ^	-	0.00%	119.93	0.39%
Deferred tax asset not recognized in loss making subsidiary	6.43	0.02%	31.13	0.10%
Share of profit of joint venture accounted net of tax	93.76	0.23%	(23.97)	-0.08%
Short provision for tax	-	0.00%	146.18	0.48%
Others	104.49	0.26%	(63.64)	-0.21%
Total tax expense for the year	9,578.91	23.57%	7,899.52	25.98%
Current Tax (including MAT credit entitlement)	10,003.23		9,082.07	
Deferred tax	(424.32)		(1,182.55)	
Total tax expenses	9,578.91		7,899.52	

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

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

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

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

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

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

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

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]			
Classification of advances [Axis]	Advances [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	5.91	13.19	5.91	13.19
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]			
Classification of advances [Axis]	Other Advances [Member]		Prepaid expenses [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	5.91	13.19	5.91	13.19
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]			
Classification of advances [Axis]	Advances [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1,380.84	571.89	1,380.84	571.89
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]			
Classification of advances [Axis]	Other Advances [Member]		Prepaid expenses [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1,380.84	571.89	437.95	292.67
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table] **..(5)**

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of advances [Axis]	Deposits with statutory authorities [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	(A) 942.89	(B) 279.22
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Total advance due by directors other officers or others	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by firms in which any director is partner	0	0
Advance due by private companies in which any director is director	0	0
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

Footnotes

(A) Balances with government authorities : 942.89

(B) Balances with government authorities : 279.22

Classification of inventories [Table] **..(1)**

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

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	2,250.88	1,821.45
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	2,250.88	1,821.45

Other current liabilities, others [Table] **..(1)**

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

Other current liabilities, others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	0.08	7.68	27.41	63.62
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Revenue refund liability	Revenue refund liability	Deferred income (upfront fees)	Deferred income (upfront fees)
Other current liabilities, others	0.08	7.68	27.41	63.62

Other current liabilities, others [Table] **..(2)**

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

Other current liabilities, others [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	658.34	35.06	0	427.74
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Others	Others	Fees received in advance	Fees received in advance
Other current liabilities, others	658.34	35.06	0	427.74

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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	162.87	107.46	297.03	536.18
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	162.87	107.46	297.03	536.18

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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	0.58	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	0.58	0.5

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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	8.87	84.67
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	8.87	84.67

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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	312.46	872.08
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	312.46	872.08

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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	5,786.94	5,316.82	2,295.47	1,359.11
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	5,786.94	5,316.82	2,295.47	1,359.11

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]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	372.03	334.62	372.03	334.62
Allowance for bad and doubtful loans	0	0	0	0
Total loans	372.03	334.62	372.03	334.62
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]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	(A) 372.03	(B) 334.62	6,269.01	2,301.65
Allowance for bad and doubtful loans	0	0	0	0
Total loans	372.03	334.62	6,269.01	2,301.65
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]			
Classification of loans [Axis]	Loans [Member]		Other loans [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	6,269.01	2,301.65	6,269.01	2,301.65
Allowance for bad and doubtful loans	0	0	0	0
Total loans	6,269.01	2,301.65	6,269.01	2,301.65
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]	
Classification of loans [Axis]	Other loans, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	(A) 6,269.01	(B) 2,301.65
Allowance for bad and doubtful loans	0	0
Total loans	6,269.01	2,301.65
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 : 6269.01

(B) Receivable from financing business : 2301.65

Disclosure of breakup of provisions [Table] **..(1)**

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	843.67	663.47	149.91	91.09
Provision leave encashment	270.21	178.77	38.55	19.42
Provision other employee related liabilities	(A) 15.68	(B) 2.63	(C) 6,778.07	(D) 3,953.43
Total provisions for employee benefits	1,129.56	844.87	6,966.53	4,063.94
CSR expenditure provision	0	0	0	0
Total provisions	1,129.56	844.87	6,966.53	4,063.94

Footnotes

(A) Provision for standard assets : 15.68

(B) Provision for standard assets : 2.63

(C) Bonus : 6778.07

(D) Bonus : 3953.43

Other current assets others [Table] **..(1)**

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

Other current assets others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	4,206	8,929.44	213.75	78.93
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Unamortised client referral expense	Unamortised client referral expense	Others	Others
Other current assets, others	4,206	8,929.44	213.75	78.93

Subclassification of trade receivables [Table] **..(1)**

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	23,196.74	25,157.02	23,196.74	25,157.02
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	23,196.74	25,157.02	23,196.74	25,157.02
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

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

	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (11) [See below]	
Total other non-current financial assets	0.58	0.5
Advances, non-current	(A) 5.91	(B) 13.19
Total other non-current assets	(C) 8,088.32	(D) 6,689.12
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (12) [See below]	
Fixed deposits with banks	0	0
Other balances with banks	(E) 1,857.81	(F) 2,989.43
Total balance with banks	1,857.81	2,989.43
Cash on hand	0.84	1.83
Total cash and cash equivalents	1,858.65	2,991.26
Bank balance other than cash and cash equivalents	16,303.69	15,691.17
Total cash and bank balances	18,162.34	18,682.43
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current financial assets	312.46	872.08
Advances, current	(G) 1,380.84	(H) 571.89
Total other current assets	5,800.59	9,580.26
Total other non-current financial liabilities	2,250.88	1,821.45
Total other non-current liabilities	8.87	84.67
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	459.9	643.64
Taxes payable other tax	(I) 3,183.4	(J) 2,363.67
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	3,183.4	2,363.67
Total other current liabilities	3,869.23	2,897.77

Footnotes

(A) Prepaid expenses : 5.91

(B) Prepaid expenses : 13.19

(C) Income tax assets (net) : 2295.47 Other non-current assets : 5792.85

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

(E) - In current account : 1857.81

(F) - In current account : 2989.43

(G) Prepaid expenses : 437.95 Balances with government authorities : 942.89

(H) Prepaid expenses : 292.67 Balances with government authorities : 279.22

(I) Statutory dues : 3183.4

(J) Statutory dues : 2363.67

Textual information (11)

Disclosure of notes on trade receivables explanatory [Text Block]

Trade receivables

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

Due from directors:	16.48	8.13

Trade receivables Ageing

As at 31 March 2022

	Current but not due	Outstanding for following periods from due date of payment					Total
		Less than 6 Months	6 months – 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables							
Considered good	-	22,754.53	252.65	101.96	54.46	33.14	23,196.74
Which have significant increase in credit risk	-	-	-	-	-	-	-
Undisputed Trade Receivables							
Credit impaired	-	-	-	-	-	-	-
Considered good	-	-	-	-	-	-	-
which have significant increase in credit risk	-	-	-	-	-	-	-
Disputed Trade Receivables							
Credit impaired	-	-	-	-	-	-	-
Total	-	22,754.53	252.65	101.96	54.46	33.14	23,196.74

As at 31 March 2021

	Current but not due	Outstanding for following periods from due date of payment					Total
		Less than 6 Months	6 months –	1-2	2-3	More than 3	

			1 year	years	years	years	
Undisputed Trade Receivables							
Considered good	-	21,964.90	1,307.43	552.50	1,320.43	11.76	25,157.02
Which have significant increase in credit risk							
Undisputed Trade Receivables							
Credit impaired	-	-	-	-	-	-	-
Considered good	-	-	-	-	-	-	-
which have significant increase in credit risk	-	-	-	-	-	-	-
Disputed Trade Receivables							
Credit impaired	-	-	-	-	-	-	-
Total	-	21,964.90	1,307.43	552.50	1,320.43	11.76	25,157.02

Textual information (12)

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

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.

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (13) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Claims against company not acknowledged as debt	(A) 241.71	(B) 209.53
Total contingent liabilities	241.71	209.53
Classification of commitments [Abstract]		
Estimated amount of contracts remaining to be executed on capital account and not provided for	3.61	0
Uncalled liability on shares and other investments partly paid	750	127.41
Total commitments	753.61	127.41
Total contingent liabilities and commitments	995.32	336.94
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 : 231.59 Bank guarantee to the extent not provided for : 10.12

(B) 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

Textual information (13)

Disclosure of additional balance sheet notes explanatory [Text Block]

Trade receivables Ageing

As at 31 March 2022

	Current but not due	Outstanding for following periods from due date of payment					Total
		Less than 6 Months	6 months 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables							
Considered good	-	22,754.53	252.65	101.96	54.46	33.14	23,196.74
Which have significant increase in credit risk	-	-	-	-	-	-	-
Undisputed Trade Receivables							
Credit impaired	-	-	-	-	-	-	-
Considered good	-	-	-	-	-	-	-
which have significant increase in credit risk	-	-	-	-	-	-	-
Disputed Trade Receivables							
Credit impaired	-	-	-	-	-	-	-
Total	-	22,754.53	252.65	101.96	54.46	33.14	23,196.74

As at 31 March 2021

	Current but not due	Outstanding for following periods from due date of payment					Total
		Less than 6 Months	6 months 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables							
Considered good	-	21,964.90	1,307.43	552.50	1,320.43	11.76	25,157.02

Which have significant increase in credit risk							
Undisputed Trade Receivables							
Credit impaired	-	-	-	-	-	-	-
Considered good	-	-	-	-	-	-	-
which have significant increase in credit risk	-	-	-	-	-	-	-
Disputed Trade Receivables							
Credit impaired	-	-	-	-	-	-	-
Total	-	21,964.90	1,307.43	552.50	1,320.43	11.76	25,157.02

	As at March 31, 2022	As at March 31, 2021
Other equity		
Retained earnings	78,820.82	72,642.49
Securities premium	22,049.20	13,705.74
Share options outstanding account	2,451.02	3,564.30
General reserve	419.18	419.18
Capital redemption reserve	52.44	52.44
Statutory reserve	578.50	249.27
Capital reserve	7.42	7.42
Other comprehensive income	17.75	96.87
Foreign currency translation reserve	(52.74)	(56.13)
Total	1,04,343.59	90,681.58

Nature and purpose of other reserves:

Retained earnings

Retained earnings represents surplus/accumulated earnings of the Company and are available for distribution to shareholders.

Securities premium

Securities premium is used to record the premium received on issue of shares. The reserve is utilised in accordance with the provisions of the Act.

Share options outstanding account

Share options outstanding account is used to recognise the grant date fair value of equity settled instruments issued to employees under stock option schemes of the Group.

General reserve

General Reserve represents appropriation of retained earnings and are available for distribution to shareholders. During the year ended March 31, 2017, an amount of Rs.12.63 lacs was transferred from General reserve to Capital redemption reserve on account of redemption of preference shares.

Statutory reserve

Reserves created under Section 45IC of Reserve Bank of India Act, 1934.

Capital redemption reserve

Capital redemption reserve is created on redemption of preference share capital. Capital redemption reserve includes transfer from General reserve on redemption of preference shares.

Capital reserve

Capital reserves was created during the financial year ended March 31, 2012, on account of amalgamation of ASK Investment Holdings Private Limited with the Company. Out of the total reserve, created Rs. 100 lacs was utilised towards issue of bonus shares during the financial year ended March 31, 2013.

Other comprehensive income

Other comprehensive income consist of remeasurement gains/ losses on defined benefit plans.

Foreign currency translation reserve

The assets and liabilities of foreign operations (subsidiary) are translated into INR, the functional currency of the Group, at the exchange

rates at the reporting date. The income and expenses of foreign operations are translated into INR at the exchange rates at the dates of the transactions or an average rate if the average rate approximates the actual rate at the date of the transaction.

		As at March 31, 2022	As at March 31, 2021
	Other equity movement		
i)	Retained earnings		
	Opening balance	72,642.49	50,345.11
	Net profit for the year	31,066.16	22,504.10
	Transactions with non-controlling interest	(0.39)	-
	Transferred from retained earnings to statutory reserve	(329.23)	(206.72)
	Utilisation of dividend	(24,558.21)	-
	Closing balance	78,820.82	72,642.49
ii)	Securities premium		
	Opening balance	13,705.74	13,533.29
	Premuim received on share options exercised	8,343.46	172.45
	Closing balance	22,049.20	13,705.74
iii)	Share options outstanding account		
	Opening balance	3,564.30	3,448.18
	Share based payment cost	(1,113.28)	116.12
	Closing balance	2,451.02	3,564.30
iv)	General reserve		

	Opening balance	419.18	302.29
	Addition during the year	-	116.89
	Closing balance	419.18	419.18
v)	Capital redemption reserve		
	Opening balance	52.44	52.44
	Closing balance	52.44	52.44
vi)	Statutory reserve		
	Opening balance	249.27	42.55
	Transferred from retained earnings to special reserve	329.23	206.72
	Closing balance	578.50	249.27
vii)	Capital reserve		
	Opening balance	7.42	7.42
	Closing balance	7.42	7.42
viii)	Other comprehensive income		
	Opening balance	96.87	103.75
	Remeasurement of defined benefit plan (net of tax)	(79.12)	(6.88)
	Closing balance	17.75	96.87
ix)	Foreign currency translation reserve		

Opening balance	(56.13)	(67.70)
Addition during the year	3.39	11.57
Closing balance	(52.74)	(56.13)

	As at March 31, 2022	As at March 31, 2021
Trade payables**		
total outstanding dues of micro enterprises and small enterprises ***	-	-
total outstanding dues of creditors other than micro enterprises and small enterprises	4,835.62	3,080.50
Total	4,835.62	3,080.50
Current portion	4,835.62	3,080.50
Non- current portion	-	-
Due to directors	-	0.36

** 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 :-

	As at March 31, 2022	As at March 31, 2021
a) The principal amount remaining unpaid to any supplier as at the end of the accounting year	-	-
b) The interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-	-
The amount of interest paid, along with the amount of payment made to the supplier beyond the		

c)	appointed day during the accounting year	-	-
d)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this Act	-	-
e)	The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
f)	The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid	-	-

Trade Payable Ageing

As at 31 March 2022

	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	4,699.15	97.94	34.34	4.19	4,835.62
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	4,699.15	97.94	34.34	4.19	4,835.62

As at 31 March 2021

	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-

Total outstanding dues of creditors other than micro enterprises and small enterprises	2,948.76	122.04	9.70	-	3,080.50
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	2,948.76	122.04	9.70	-	3,080.50

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, 2022	As at March 31, 2021
Total liabilities	22,326.28	17,825.85
Less : Cash and cash equivalent	1,858.65	2,991.26
Adjusted net debt	20,467.63	14,834.59
Total equity	1,06,149.30	92,294.79
Adjusted equity	1,06,149.30	92,294.79
Adjusted net debt to adjusted equity ratio	0.19	0.16

Ratio Analysis and its elements	As at March 31, 2022	As at March 31, 2021	% Variance	Reason for variance	Numerator	Denominator
Ratio						

Current ratio - (times)	6.27	7.45	-15.84%	Increase due to ploughing back of profits.	Current Assets	Current Liabilities
Return on Equity Ratio - (%)	31.29%	27.87%	12.24%	Increase of sales along with positive market appreciation on Asset under Management led to increased returns	Net Profits after taxes	Average Shareholder's Equity
Trade Receivable Turnover Ratio	3.91	3.16	23.73%	Increase of sales along with positive market appreciation on Asset under Management led to increased returns	Revenue from operations	Average Trade Receivable
Trade Payable Turnover Ratio	7.03	4.72	49.17%	Increase due to higher client referral paid to distributor in FY22	Other expenses	Average Trade Payables
Net Capital Turnover Ratio	1.03	0.85	22.43%	Increase of sales along with positive market appreciation on Asset under Management led to increased returns	Total Income	Working capital = Current assets – Current liabilities
Net Profit Ratio	0.33	0.33	0.40%	Increase of sales along with positive market appreciation on Asset under Management led to increased returns	Net Profit	Total Income
Return on Capital Employed - (%)	37.77%	32.10%	17.66%	Increase due to ploughing back of profits.	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liabilities

Other Statutory Information:

I. The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

II. The Company do not have any transactions with companies struck off.

III. The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period,

IV. The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

V. The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

VI. The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,

VII. The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961

VIII. The Company has not been declared wilful defaulter by any bank or financial institution or other lender.

Code on Social Security, 2020

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

Loans

	As at March 2022			As at March 2021		
Particulars	Amortised cost	FVTPL	Total	Amortised cost	FVTPL	Total
Corporate credit	-	-	-	456.07	-	456.07
Retail Credit	6,269.01	-	6,269.01	1,845.58	-	1,845.58
Total Gross	6,269.01	-	6,269.01	2,301.65	-	2,301.65
Impairment loss allowance (incl. in Provisions) (Refer Note 39 A)	15.68	-	15.68	2.63	-	2.63
	15.68	-	15.68	2.63	-	2.63

A. Credit quality of assets

The table below shows the credit quality and the maximum exposure to credit risk based on the Company's year end stage classifications. The amount presented are gross of impairment allowances :-

Loans at Amortised Cost

	As at March 2022				As at March 2021			
Particulars	Stage I	Stage II	Stage III	Total	Stage I	Stage II	Stage III	Total
Performing								
High Graded	6,269.01	-	-	6,269.01	2,301.65	-	-	2,301.65
Total	6,269.01	-	-	6,269.01	2,301.65	-	-	2,301.65

Reconciliation of changes in gross carrying amount and corresponding ECL allowances for loans and advances:

The following disclosure provides stage wise reconciliation of the Company's gross carrying amount and ECL allowances for loans and advances to corporates and retail customers.

The ‘New assets originated / repayments received (net)’ represent the gross carrying amount and associated allowance ECL impact from transactions within the Company's lending portfolio.

Provisioning norms shall be applicable as prescribed in the RBI Master Direction DNBR. PD 007/03.10.119/2016-17 dated September 1, 2016 or as per expected credit loss approach as laid down in Ind AS 109 whichever is higher.

Reconciliation / movement for the period ended March 31, 2022

Particulars	Non credit impaired				Credit impaired		Total	
	Stage I		Stage II		Stage III			
	Gross Carrying Amount	Allowance for ECL	Gross carrying Amount	Allowance for ECL	Gross carrying Amount	Allowance for ECL	Gross carrying Amount	Allowance for ECL
Opening balance	2,301.65	2.63	-	-	-	-	2,304.28	2.63
New assets originated / repayments received (net)	3,967.36	13.05	-	-	-	-	3,967.36	13.05
Closing balance	6,269.01	15.68	-	-	-	-	6,271.64	15.68

Reconciliation / movement for the period ended March 31, 2021

Particulars	Non credit impaired				Credit impaired		Total	
	Stage I		Stage II		Stage III			
	Gross Carrying Amount	Allowance for ECL	Gross carrying Amount	Allowance for ECL	Gross carrying Amount	Allowance for ECL	Gross carrying Amount	Allowance for ECL
Opening balance	1,334.10	2.63	-	-	-	-	1,336.73	2.63
New assets originated / repayments received (net)	967.55	-	-	-	-	-	967.55	-
Closing balance	2,301.65	2.63	-	-	-	-	2,304.28	2.63

Equity accounted investees

See accounting policies in Note 1

	As at March 31, 2022	As at March 31, 2021
Interest in joint venture	354.50	727.04

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, 2022	As at March 31, 2021

Percentage ownership interest	50.00%	50.00%
Non-current assets	24.63	33.43
Current assets	1,164.05	1,499.79
Non-current liabilities	13.96	14.26
Current liabilities	25.39	64.89
Net assets	1,149.33	1,454.07
Group's share of net assets (50%)	574.67	727.04
Carrying amount of interest in Joint venture	354.50	727.04

	For the year ended March 31, 2022	For the year ended March 31, 2021
Revenue from Operations	28.64	551.59
Depreciation and amortisation	36.33	35.26
Interest expense	3.21	3.00
Income tax expense	-	43.30
Profit	(304.76)	189.88
Other comprehensive income	-	-
Total comprehensive income	(304.76)	189.88
Group's share of Profit (50%)	(152.38)	94.94
Group's share of total comprehensive income (50%)	(152.38)	94.94
Add : Additional provision for impairment	(220.16)	-
Total	(372.54)	94.94

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, 2022	March 31, 2021	March 31, 2022	March 31, 2021
1) Loans and advances availed by the nonbanking financial Company inclusive of interest accrued thereon but not paid :				
a) Debentures :Secured	-	-	-	-
:Unsecured	-	-	-	-
(other than falling within the meaning of public deposits*)				
b) Deferred credits	-	-	-	-
c) Term loans	-	-	-	-
d) Inter-corporate loans and borrowing	-	3,738.16	-	-
e) Commercial paper	-	-	-	-
f) Public deposits	-	-	-	-
g) Other loans (specify nature)	-	-	-	-
2) Break-up of (1)(f) above Outstanding public deposits inclusive of interest accrued thereon but not paid) :				
a) In the form of Unsecured debentures	-	-	-	-
b) In the form of partly secured debentures i.e. debentures where there is a shortfall in the value of security	-	-	-	-
c) Other public deposits	-	-	-	-

Asset Side	Amount Outstanding	
	March 31, 2022	March 31, 2021
3) Break-up of Loans and Advances including bills receivables [other than those included in (4) below] :		

a) Secured	6,269.01	2,301.65
b) Unsecured	-	-
4) Break up of Leased Assets and stock on hire and other assets counting towards AFC activities		
i) Lease assets including lease rentals under sundry debtors:	-	-
a) Financial lease	-	-
b) Operating lease	-	-
ii) Stock on hire including hire charges under sundry debtors	-	-
a) Assets on hire	-	-
b) Repossessed Assets	-	-
iii) Other loans counting towards AFC activities	-	-
a) Loans where assets have been repossessed	-	-
b) Loans other than (a) above	-	-

5) Break-up of Investments	Amount Outstanding	
	March 31, 2022	March 31, 2021
Current investments		
1. Quoted		
i) Shares		
(a) Equity	-	-
(b) Preference	-	-
ii) Debentures and bonds	1,600.02	2,287.03
iii) Units of mutual funds	-	-
iv) Government securities	-	-
v) Others (please specify)	-	-
2. Unquoted		
i) Shares		
(a) Equity	616.15	-

(b) Preference	-	-
ii) Debentures and bonds	10,752.31	9,703.94
iii) Units of mutual funds	516.25	3,062.56
iv) Government securities	-	-
v) Others (please specify)	228.80	-
Non - Current investments		
1. Quoted		
i) Shares		
(a) Equity	-	-
(b) Preference	-	-
ii) Debentures and bonds	490.91	1,657.93
iii) Units of mutual funds	-	-
iv) Government securities	-	-
v) Others (please specify)	-	-
2. Unquoted		
i) Shares		
(a) Equity	-	-
(b) Preference	-	-
ii) Debentures and bonds	1,835.11	1,171.57
iii) Units of mutual funds	-	-
iv) Government securities	-	-
v) Others (please specify)	-	-

6) Borrower group-wise classification of assets financed as in (3) and (4) above:

Particulars	Amount net of provisions					
	Secured		Unsecured		Total	
	March 31, 2022	March 31, 2021	March 31, 2022	March 31, 2021	March 31, 2022	March 31, 2021

1. Related Parties						
a) Subsidiaries	-	-	-	-	-	-
b) Companies in the same group	-	-	-	-	-	-
c) Other than related parties	6,269.01	2,301.65	-	-	6,269.01	2,301.65
Total	6,269.01	2,301.65	-	-	6,269.01	2,301.65

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, 2022	March 31, 2021	March 31, 2022	March 31, 2021
1. Related Parties				
a) Subsidiaries	-	-	-	-
b) Companies in the same group	-	-	-	-
c) Other than related parties	16,039.55	17,883.03	16,039.55	17,883.03
Total	16,039.55	17,883.03	16,039.55	17,883.03

8) Other Information	March 31, 2022	March 31, 2021
i) Gross Non-Performing Assets	-	-
a) Related parties	-	-
b) Other than related parties	-	-
ii) Net Non-Performing Assets	-	-
a) Related parties	-	-
b) Other than related parties	-	-
iii) Assets acquired in satisfaction of debt	-	-

Notes:

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

(b) Disclosure on liquidity risk

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

Particulars	As at March 21, 2022	As at March 21, 2021
Number of significant counterparties*	NA	1
Amount of borrowings from significant counterparties	-	3,738.16
% of Total deposits	NA	NA
% of Total liabilities	NA	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 deposi

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 borrowing

Particulars	As at March 21, 2022	As at March 21, 2021
Amount of borrowings from top 10 lenders	-	3,738.16
% of Total Borrowings	NA	100%

(iv) Funding Concentration based on significant instrument/produc

Particulars	As at March 31, 2022		As at March 31, 2021	
	Amount	% of Total Liabilities	Amount	% of Total Liabilities
Other Borrowings				
ASK Investment Managers Limited	0.00	NA	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 Ratio

Particulars	As at March 21, 2022	As at March 21, 2021
Commercial papers as a % of total public funds	NA	NA
Commercial papers as a % of total liabilities	NA	NA
Commercial papers as a % of total assets	NA	NA

Non-convertible debentures as a % of total public funds	NA	NA
Non-convertible debentures as a % of total liabilities	NA	NA
Non-convertible debentures as a % of total assets	NA	NA
Other short-term liabilities, if any, as a % of total public funds	NA	NA
Other short-term liabilities, if any, as a % of total liabilities	NA	NA
Other short-term liabilities, if any, as a % of total assets	NA	NA

(vi) Institutional set-up for liquidity risk management

The Board of Directors of the Company has constituted the Asset Liability Management Committee and the Risk Management Committee.

The Asset Liability Management Committee, inter alia

· To implement and administer guidelines on Asset-Liability Management approved by the Board and its revision, if any

· To monitor the asset liability gap and overcome the asset-liability mismatches, short term dynamic liquidity, interest risk exposure, etc. and strategize action to mitigate risk associated with the asset liability gap.

· To ensure that the credit and investment exposure to any party/Company/group of parties or companies does not exceed the internally set limits as well as statutory limits as prescribed by Reserve Bank of India from time to time.

Additional Notes

· There are available line of credits from Holding and Ultimate Holding Company which are drawable on notice which further augment availability of funds.

· The Company is currently categorized as Non-deposit taking Non-systematically important NBFC. Once it becomes Systematically important, further compliances as per regulatory requirements will be adhered to.

The Risk Management Committee, inter alia

• To establish methodologies for identification, measurement and management of Risk

• To consider the Company’s risk management strategies and giving directions where appropriate

• To develop a strong risk culture across the organization

• To adopt best risk management practices with resultant shareholder value creation and increased stakeholder confidence

c) Disclosure on restructured advances

The company has not done any restructuring on advances and accordingly information relating to number and amount of advances restructured and the amount of diminution in the fair value of the restructured advances is not required.

d) Disclosure on credit default swaps

The Company did not enter into any credit default swaps during the financial year ended March 31, 2022 (Previous year Nil)

e) Disclosure on securitisation

The Company did not enter into any securitisation transaction during the financial year ended March 31, 2022 (Previous year Nil)

On February 11 2022, BCP TOPCO XII Pte Ltd (Blackstone) acquired a significant majority ownership of 71.10 % on a fully diluted basis in the Group.

[611800] Notes - Revenue

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

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

Textual information (14)

Disclosure of revenue [Text Block]

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, 2022 and March 31, 2021 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, 2022

Particulars	Asset management	Wealth advisory	NBFC and others	Elimination	Total
Asset management, advisory and other fees					
Fixed management, advisory and other fees	73,847.21	-	229.00	(103.48)	73,972.73
Equity performance fees	2,556.21	-	-	-	2,556.21
Financial product distribution and wealth advisory fees	-	17,614.89	-	(6,115.71)	11,499.18
Total	76,403.42	17,614.89	229.00	(6,219.19)	88,028.12
Fund Based Revenue - NBFC	-	-	2,926.56	-	2,926.56
Grand total as per Segment	76,403.42	17,614.89	3,155.56	(6,219.19)	90,954.68

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	55,485.70	-	4.00	(125.41)	55,364.29
Equity performance fees	1,725.32	-	-	-	1,725.32
Financial product distribution and wealth advisory fees	-	9,207.21	-	(4,099.49)	5,107.72
Total	57,211.02	9,207.21	4.00	(4,224.90)	62,197.33
Fund Based Revenue - NBFC	-	-	2,479.03	-	2,479.03
Grand total as per Segment	57,211.02	9,207.21	2,483.03	(4,224.90)	64,676.36

(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, 2022 and year ended March 31, 2021.

Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Opening balance as of April 1, 2021	152.66	279.55
Add: Invoiced during the period / year but not recognised as revenue	-	1,810.24
Less: Revenue recognised during the period / year	116.38	1,937.13
Closing balance as at March 31, 2022	36.28	152.66

(iii) Cost of acquiring and fulfilling a contract

The Group engages various distributors and pays client referral to these distributors for securing clients for the Group. Client referral expense paid to acquire customers in equity portfolio management service and open ended funds is amortised over the period for which it is paid. Client referral expense paid to acquire customers in close ended funds is amortised over the term of the fund. The unamortized portion of the client referral expenses is shown as unamortized client referral under other assets.

[612400] Notes - Service concession arrangements

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

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

[612000] Notes - Construction contracts

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

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

[612600] Notes - Employee benefits

Disclosure of 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
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member		Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	115.67	114.77		115.67
Interest expense (income), net defined benefit liability (assets)	45.18	39.4		47.98
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)	-3.5	-6.56		0
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	-66.33	-5.53		-66.33
Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets)	-35.93	2.9		-35.93
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-105.76	-9.19		-102.26
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)	32.14	69.44		16.48
Total contributions to plan, net defined benefit liability (assets)	32.14	69.44		16.48
Increase (decrease) through other changes, net defined benefit liability (assets)	4.55	0		(A) -16.48
Total increase (decrease) in net defined benefit liability (assets)	239.02	93.92		232.95
Net defined benefit liability (assets) at end of period	993.58	754.56	660.64	1,026.37

(A) Benefits paid : -17.37 Adjustment to opening fair value of plan assets : 0.88 Adjusted amount : 0.01

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]			
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		Plan assets [Member]	
Defined benefit plans categories [Axis]	1		1	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity		Gratuity	Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	114.77			
Interest expense (income), net defined benefit liability (assets)	42.97		2.8	3.57
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)	-5.5		3.5	1.06
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	-5.53			
Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets)	2.9			
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-8.13		3.5	1.06
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)	35.37		-15.66	-34.07
Total contributions to plan, net defined benefit liability (assets)	35.37		-15.66	-34.07
Increase (decrease) through other changes, net defined benefit liability (assets)	-32.67		(A) -21.03	-32.67
Total increase (decrease) in net defined benefit liability (assets)	97.83		-6.07	3.91
Net defined benefit liability (assets) at end of period	793.42	695.59	32.79	38.86

(A) Benefits paid : -17.37 Adjustment to opening fair value of plan assets : -3.66

Disclosure of net defined benefit liability (assets) [Table] **..(3)**

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]
Net defined benefit liability (assets) [Axis]	Plan assets [Member]
Defined benefit plans categories [Axis]	1
	31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]	
Disclosure of net defined benefit liability (assets) [Line items]	
Net defined benefit liability (assets) at end of period	34.95

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**	
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	1,026.37	793.42
Plan assets, at fair value	32.79	38.86
Net surplus (deficit) in plan	-993.58	-754.56
Actuarial assumption of discount rates	6.93%	6.33%

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

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

Textual information (15)

Disclosure of employee benefits [Text Block]

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. 466.46 lacs (previous year Rs. 458.12 lacs) for provident fund and other contributions in the statement of profit and loss.

(b) Defined benefit plan:

In accordance with the Payment of Gratuity Act, 1972, the Group provides for gratuity, a defined benefit plan covering all employees. The plan provides a lump sum payment to vested employees at retirement or termination of employment in accordance with the rules laid down in the Payment of Gratuity Act, 1972. The gratuity benefit is partially provided through funded plan and annual expense is charged to the statement of profit and loss on the basis of actuarial valuation.

The most recent actuarial valuation of plan assets and the present value of the defined benefit obligation for gratuity were carried out as at March 31, 2022. The present value of the defined benefit obligations and the related current service cost and past service cost, were measured using the Projected Unit Credit Method.

Based on the actuarial valuation obtained in this respect, the following table sets out the status of the gratuity plan and the amounts recognised in the Company’s financial statements as at balance sheet date:

Particulars	Note	As at March 31, 2022	As at March 31, 2021
Present value of funded obligations (A)		1,026.37	793.42
Fair Value of plan assets (B)		32.79	38.86
Present value of funded obligations (A - B)		993.58	754.56
Unrecognised past service cost- non vested benefits		-	-
Net Liability recognised in the balance Sheet		993.58	754.56
Net deficit / (assets) are analysed as:			
Liabilities		993.58	754.56
Assets		-	-
Of the above funded obligation:			
Current	17	149.91	91.09
Non-current	17	843.67	663.47

(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	Fair value of	Net defined benefit

	obligation		plan assets		(asset) liability	
	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021
Opening balance	793.43	695.59	38.86	34.95	754.56	660.64
Adjustment to opening fair value of plan assets	0.88	-	(3.66)	-	4.54	-
Current service cost	115.67	114.77	-	-	115.67	114.77
Past service cost (non-vested benefits)	-	-	-	-	-	-
Past service cost (vested benefits)	-	-	-	-	-	-
Interest cost (income)	47.98	42.97	2.80	3.57	45.18	39.40
	957.96	853.33	38.00	38.52	919.95	814.81
Included in OCI						
Experience	35.93	(2.90)	-	-	35.93	(2.90)
Financial and demographic assumptions	66.33	5.53	-	-	66.33	5.53
Expected return from plan assets	-	5.50	(3.50)	(1.06)	3.50	6.56
	102.26	8.13	(3.50)	(1.06)	105.76	9.19
Others	-	-	-	-	-	-
Contributions paid by the employer	(16.48)	(35.37)	15.66	34.07	(32.14)	(69.44)
Benefits paid	(17.37)	(32.67)	(17.37)	(32.67)	-	-
Unrecognised past service cost- non vested benefits	-	-	-	-	-	-
Closing balance	1,026.37	793.42	32.79	38.86	993.57	754.56
Represented by						
Net defined benefit liability					993.57	754.56
					993.57	754.56

(d) Components of defined benefit plan cost:

	For the year ended March	For the year ended March

Particulars	31, 2022	31, 2021
Recognised in statement of profit or loss		
Current service cost	115.67	114.77
Interest cost / (income) (net)	45.18	39.40
Expected return on plan assets		
Past service cost (non-vested benefits)	-	-
Past service cost (vested benefits)	-	-
Unrecognised Past Service Cost- non vested benefits	4.54	-
Total	165.39	154.17
Recognised in other comprehensive income		
Remeasurement of net defined benefit liability	102.26	2.63
Return on plan assets excluding net interest	3.50	6.56
Cumulative post employment loss recognised in the Statement of changes in equity	105.76	9.19

Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
(e) Major category of plan assets as a percentage of total plan		
Funded with LIC (New Group Gratuity Cash Accumulation Plan)	100%	100%

(f) Defined benefit obligations

i. Actuarial assumptions

The following were the principal actuarial assumptions at the reporting date:

	As at March 31, 2022	As at March 31, 2021
Discount rate	6.93%	6.33%

Salary escalation rate	10.00%	5.00%
Attrition rates	PS: 0 to 40 : 14%	PS: 0 to 40 : 8.5%
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, 2022		As at March 31, 2021	
	Increase	Decrease	Increase	Decrease
Discount rate (+/- 1%)	979.26	1,078.09	748.31	845.56
Salary escalation rate (+/- 1%)	1,054.88	998.57	828.59	761.21

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, 2018	March 31, 2019	March 31, 2020	March 31, 2021	March 31, 2022
PVO at end of the period	614.34	715.62	695.59	793.42	1,026.37
Plan assets	30.54	32.49	34.95	42.77	32.79
Surplus/(Deficit)	(583.80)	(683.14)	(660.64)	(750.65)	(993.58)
Experience adjustments on plan assets	(1.09)	10.94	(25.42)	6.56	3.50

(g) Compensated absences :

The Group provides for accumulated compensated absences as at the balance sheet date using projected unit credit method based on actuarial valuation. The leave encashment on separation is paid on basic salary.

[612800] Notes - Borrowing costs

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

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

[612200] Notes - Leases

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]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
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	824.92	807.57	2,286.98	2,286.15

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]	
	31/03/2022	31/03/2021
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	20.66	52.63

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases [TextBlock]	Textual information (16) [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 (16)

Disclosure of leases [Text Block]

Property, plant and equipment comprise owned and leased assets that do not meet the definition of investment property.

	As at March 31, 2022	As at March 31, 2021
Property, plant and equipment owned	742.80	508.17
Right of use - assets , except for investment property	2,087.35	2,078.13
Right of use - car	40.65	18.96
Total	2,870.80	2,605.26

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

Right of use – assets

Particulars	Property	Car	Total
Closing gross block as at March 31, 2022	3,932.10	53.56	3,985.66
Depreciation charge during the year	1,844.75	12.91	1,857.66
Balance as at March 31, 2022	2,087.35	40.65	2,128.00

Additions to the Right of use - assets and car during the year 2022 were

Lease Liabilities

	As at March 31, 2022	As at March 31, 2021
Maturity analysis - contractual undiscounted cash flows		
Less than one year	824.92	807.57
One to five years	2286.98	2,286.15
More than five years	20.66	52.63
Total undiscounted lease liabilities at 31 March 2022	3,132.56	3,146.35
Lease liabilities included in the statement of financial position as 31 March 2022	2,547.91	2,357.63
Current	297.03	536.18

Non-current	2,250.88	1,821.45

Amount recognised in the statement of profit and loss

	As at March 31, 2022	As at March 31, 2021
Interest on lease liabilities	266.57	305.89
Expenses relating to short term leases	58.89	47.69

Amount recognised in the statement of cash flows

	As at March 31, 2022	As at March 31, 2021
Total cash outflow for leases	(822.70)	(811.69)

[612300] Notes - Transactions involving legal form of lease

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

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

[612900] Notes - Insurance contracts

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

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

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

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

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

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	(A) 90,954.68	(B) 64,676.36
Total revenue from operations other than finance company	90,954.68	64,676.36
Total revenue from operations	90,954.68	64,676.36
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	(C) 1,237.55	(D) 1,966.47
Total interest income on current investments	1,237.55	1,966.47
Total interest income	1,237.55	1,966.47
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from others	0	151.26
Total dividend income current investments	0	151.26
Total dividend income	0	151.26
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	1,264.56	478.53
Total net gain/loss on sale of investments	1,264.56	478.53
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Other net gain (loss) on foreign currency fluctuations treated as other income	(E) 0.22	(F) -20.14
Total net gain/loss on foreign currency fluctuations treated as other income	0.22	-20.14
Miscellaneous other non-operating income	(G) 1,123.74	(H) 1,719.88
Total other non-operating income	1,123.96	1,699.74
Total other income	3,626.07	4,296
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest lease financing	266.57	305.89
Total interest expense	266.57	305.89
Total finance costs	266.57	305.89
Employee benefit expense [Abstract]		
Salaries and wages	22,949.8	13,610.97
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	(I) 466.46	(J) 458.12
Total contribution to provident and other funds	466.46	458.12
Employee share based payment [Abstract]		
Employee share based payment- Equity settled	209.2	235.82
Total employee share based payment	209.2	235.82
Gratuity	188	154.39
Staff welfare expense	164.39	105.75
Total employee benefit expense	23,977.85	14,565.05
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	991.56	931.08
Amortisation expense	489.28	343.05
Total depreciation, depletion and amortisation expense	1,480.84	1,274.13
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0

Power and fuel	0	0
Rent	58.89	47.69
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	106.39	87.26
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	187.6	160.15
Total rates and taxes excluding taxes on income	187.6	160.15
Subscriptions membership fees	690.83	533.1
Electricity expenses	50.57	48.29
Telephone postage	165.39	113.13
Printing stationery	69.36	33.2
Travelling conveyance	275.86	83.61
Legal professional charges	546.32	484.47
Training recruitment expenses	163.75	26.12
Directors sitting fees	147.51	56
Advertising promotional expenses	530.73	140.05
Cost repairs maintenance other assets	1,123.18	873.01
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolishment and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	68.38	54.78
Total payments to auditor	68.38	54.78
CSR expenditure	496.27	381.05
Miscellaneous expenses	(K) 23,156.85	(L) 19,396.7
Total other expenses	27,837.88	22,518.61
Current tax [Abstract]		
Current tax pertaining to previous years	0	138.71
Current tax pertaining to current year	10,003.23	8,943.36
Total current tax	(M) 10,003.23	(N) 9,082.07

Footnotes

(A) Asset management, advisory and other fees : 76528.95 Financial product distribution and wealth advisory fees : 11499.17 Fund based revenue - NBFC : 2926.56

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

(C) Interest income - others : 787.07 Interest income from debentures : 450.48

(D) Interest income - others : 1107.75 Interest income from debentures : 858.72

(E) Net gain on foreign currency transactions and translation : 0.22

(F) Net gain on foreign currency transactions and translation : -20.14

(G) Marked to market gain on investments carried at FVTPL : 1067.49 Miscellaneous income : 56.25

(H) Marked to market gain on investments carried at FVTPL : 1603.16 Miscellaneous income : 116.72

(I) - Defined contribution plan - Provident fund (refer note 33) : 466.46

(J) - Defined contribution plan - Provident fund (refer note 33) : 458.12

(K) Client referral : 21025.37 Provision for standard assets : 13.05 Impairment for financial assets : 1414.79 Office expenses : 111.6 Bad debts written off : 139.72 Advances written off : 0 Miscellaneous expenses : 452.32

(L) Client referral : 18516.71 Provision for standard assets : 0 Impairment for financial assets : 0 Office expenses : 82.38 Bad debts written off : 157.57 Advances written off : 295.48 Miscellaneous expenses : 344.56

(M) Current tax : 10003.23 Short tax provision for earlier years : 0

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

[613200] Notes - Cash flow statement

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]	Textual information (17) [See below]		
Cash and cash equivalents cash flow statement	1,858.65	2,991.26	936.28
Cash and cash equivalents	1,858.65	2,991.26	
Income taxes paid (refund), classified as operating activities	11,160.51	7,302.18	
Total income taxes paid (refund)	11,160.51	7,302.18	

Textual information (17)

Disclosure of cash flow statement [Text Block]

Reconciliation of cash and cash equivalents with the balance sheet	For the year ended March 31, 2022	For the year ended March 31, 2021
Cash and cash equivalents as per the balance sheet [Note 13(a)]		
Cash on hand	0.84	1.83
Bank balances - in current accounts	1,857.81	2,989.43
Cash and cash equivalents as at the end of the year	1,858.65	2,991.26

Cash flow statement has been prepared under indirect method as set out in Ind AS 7 prescribed under the Companies (Indian Accounting Standards) Rules 2015 under the Companies Act, 2013

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]	Textual information (18) [See below]	
Share of profit (loss) of joint ventures accounted for using equity method	-372.54	94.94
Total share of profit (loss) of associates and joint ventures accounted for using equity method	-372.54	94.94
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-26.62	-2.31
Total aggregated income tax relating to components of other comprehensive income	-26.62	-2.31
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total revenue from sale of products	0	0
Domestic revenue services	(A) 90,954.68	(B) 64,676.36
Total revenue from sale of services	(C) 90,954.68	(D) 64,676.36
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

Footnotes

(A) Asset management, advisory and other fees : 76528.95 Financial product distribution and wealth advisory fees : 11499.17 Fund based revenue - NBFC : 2926.56

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

(C) Asset management, advisory and other fees : 76528.95 Financial product distribution and wealth advisory fees : 11499.17 Fund based revenue - NBFC : 2926.56

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

Textual information (18)

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

Payment to auditors

	For the year ended March 31, 2022	For the year ended March 31, 2021
Auditor's remuneration		
- Audit fees	49.61	33.86
Out of pocket expenses	-	-
Total	49.61	33.86

Details of corporate social responsibility expenditure

	For the year ended March 31, 2022	For the year ended March 31, 2021
As per the provisions of Section 135 of the Companies Act, 2013		
Amount to be spent by the Company during the year	447.90	389.81
Amount approved by the Board to be spent during the year	447.90	389.81
Amount Spent (Paid in Cash)		
(i) Construction/acquisition of any asset	-	-
(ii) On purposes other than (i) above	311.97	381.05
Amount Spent (Yet to be paid in Cash)		
(i) Construction/acquisition of any asset	-	-
(ii) On purposes other than (i) above	135.93	8.76
Details related to spent / unspent obligations:		
Contribution to Public Trust	-	-
Contribution to Charitable Trust	-	-
Unspent amount in relation to:	-	-

Ongoing project	135.93	8.76
Other than ongoing project	-	-
Details of ongoing project and other than ongoing project		
Opening Balance		
With Company	-	181.43
In Separate CSR Unpspent Account	181.43	-
Add: Amount Required to be spent during the year	447.90	381.05
Less: Amount Spent during the year		
From Company's Bank Account	191.69	381.05
From Separate CSR Unspent Account	181.43	-
Closing Balance		
With Company*	256.21	181.43
In Separate CSR Unpspent Account	-	-

* The unspent amount will be transferred to unspent CSR account within 30 days from the end of the financial year, in accordance with the Companies Act, 2013 read with the CSR Amendment Rules.

Details of related party transactions in relation to CSR expenditure as per relevant Accounting Standard:

	For the year ended March 31, 2022	For the year ended March 31, 2021
Amount Paid to ASK Foundation	373.12	381.05
(Refer note 31 related party disclosure)		
Paid to external parties	-	-

[611200] Notes - Fair value measurement

Disclosure of fair value measurement of assets [Table] **..(1)**

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

Measurement [Axis]	**At fair value [Member]**			**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]**
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**31/03/2020**	**01/04/2021 to 31/03/2022**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	52,801.99	40,934.61	37,358.98	52,801.99
Nature of other assets	Refer to child member	Refer to child member		Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	11,867.38	3,575.63		11,867.38
Total increase (decrease) in fair value measurement, assets	11,867.38	3,575.63		11,867.38
Assets at end of period	52,801.99	40,934.61	37,358.98	52,801.99
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Nature of other assets	Refer to child member	Refer to child member		Refer to child member

Disclosure of fair value measurement of assets [Table] **..(2)**

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Classes of assets [Member]		Other 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	31/03/2020	01/04/2021 to 31/03/2022	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	37,358.98	52,801.99	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	3,575.63		11,867.38	3,575.63
Total increase (decrease) in fair value measurement, assets	3,575.63		11,867.38	3,575.63
Assets at end of period	40,934.61	37,358.98	52,801.99	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] **..(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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	37,358.98	37,638.72	15,642.11	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		21,996.61	-6,750.27	
Total increase (decrease) in fair value measurement, assets		21,996.61	-6,750.27	
Assets at end of period	37,358.98	37,638.72	15,642.11	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]**
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**31/03/2020**	**01/04/2021 to 31/03/2022**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	37,638.72	15,642.11	22,392.38	0
Nature of other assets	Investment in mutual funds	Investment in mutual funds		Refer to child member
Description of valuation techniques used in fair value measurement, assets	Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.	Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	21,996.61	-6,750.27		-340.02
Total increase (decrease) in fair value measurement, assets	21,996.61	-6,750.27		-340.02
Assets at end of period	37,638.72	15,642.11	22,392.38	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA	NA		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	NA		Refer to child member
Nature of other assets	Investment in mutual funds	Investment in mutual funds		Refer to child member

Disclosure of fair value measurement of assets [Table] **..(5)**

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

Measurement [Axis]	**Recurring fair value measurement [Member]**			
Classes of assets [Axis]	**Other assets 2 [Member]**			
Levels of fair value hierarchy [Axis]	**All levels of fair value hierarchy [Member]**		**Level 3 of fair value hierarchy [Member]**	
	01/04/2020 to 31/03/2021	**31/03/2020**	**01/04/2021 to 31/03/2022**	**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	340.02	323.84	0	340.02
Nature of other assets	Refer to child member		Investment in preference shares	Investment in preference shares
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).	Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	16.18		-340.02	16.18
Total increase (decrease) in fair value measurement, assets	16.18		-340.02	16.18
Assets at end of period	340.02	323.84	0	340.02
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		NA	NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		NA	NA
Nature of other assets	Refer to child member		Investment in preference shares	Investment in preference shares

Disclosure of fair value measurement of assets [Table] **..(6)**

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

Measurement [Axis]	**Recurring fair value measurement [Member]**			
Classes of assets [Axis]	**Other assets 2 [Member]**	**Other assets 3 [Member]**		
Levels of fair value hierarchy [Axis]	**Level 3 of fair value hierarchy [Member]**	**All levels of fair value hierarchy [Member]**		
	31/03/2020	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**	**31/03/2020**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	323.84	4,215.89	14,947.36	6,620.23
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		-10,731.47	8,327.13	
Total increase (decrease) in fair value measurement, assets		-10,731.47	8,327.13	
Assets at end of period	323.84	4,215.89	14,947.36	6,620.23
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]**
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**31/03/2020**	**01/04/2021 to 31/03/2022**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	4,215.89	14,947.36	6,620.23	3,528.87
Nature of other assets	Investment in debentures	Investment in debentures		Refer to child member
Description of valuation techniques used in fair value measurement, assets	Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).	Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	-10,731.47	8,327.13		-792.93
Total increase (decrease) in fair value measurement, assets	-10,731.47	8,327.13		-792.93
Assets at end of period	4,215.89	14,947.36	6,620.23	3,528.87
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA	NA		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	NA		Refer to child member
Nature of other assets	Investment in debentures	Investment in debentures		Refer to child member

Disclosure of fair value measurement of assets [Table] **..(8)**

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

Measurement [Axis]	**Recurring fair value measurement [Member]**			
Classes of assets [Axis]	**Other assets 4 [Member]**			
Levels of fair value hierarchy [Axis]	**All levels of fair value hierarchy [Member]**		**Level 3 of fair value hierarchy [Member]**	
	01/04/2020 to 31/03/2021	**31/03/2020**	**01/04/2021 to 31/03/2022**	**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	4,321.8	4,226.04	3,528.87	4,321.8
Nature of other assets	Refer to child member		Investment in debentures	Investment in debentures
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).	Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	95.76		-792.93	95.76
Total increase (decrease) in fair value measurement, assets	95.76		-792.93	95.76
Assets at end of period	4,321.8	4,226.04	3,528.87	4,321.8
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		NA	NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		NA	NA
Nature of other assets	Refer to child member		Investment in debentures	Investment in debentures

Disclosure of fair value measurement of assets [Table] **..(9)**

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

Measurement [Axis]	**Recurring fair value measurement [Member]**			
Classes of assets [Axis]	**Other assets 4 [Member]**	**Other assets 5 [Member]**		
Levels of fair value hierarchy [Axis]	**Level 3 of fair value hierarchy [Member]**	**All levels of fair value hierarchy [Member]**		
	31/03/2020	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**	**31/03/2020**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	4,226.04	6,573.56	5,683.32	3,796.49
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		890.24	1,886.83	
Total increase (decrease) in fair value measurement, assets		890.24	1,886.83	
Assets at end of period	4,226.04	6,573.56	5,683.32	3,796.49
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Nature of other assets		Refer to child member	Refer to child member	

Disclosure of fair value measurement of assets [Table] **..(10)**

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

Measurement [Axis]	**Recurring fair value measurement [Member]**			
Classes of assets [Axis]	**Other assets 5 [Member]**			**Other assets 6 [Member]**
Levels of fair value hierarchy [Axis]	**Level 3 of fair value hierarchy [Member]**			**All levels of fair value hierarchy [Member]**
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**31/03/2020**	**01/04/2021 to 31/03/2022**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	6,573.56	5,683.32	3,796.49	616.15
Nature of other assets	Investment in funds	Investment in funds		Refer to child member
Description of valuation techniques used in fair value measurement, assets	Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).	Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	890.24	1,886.83		616.15
Total increase (decrease) in fair value measurement, assets	890.24	1,886.83		616.15
Assets at end of period	6,573.56	5,683.32	3,796.49	616.15
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA	NA		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	NA		Refer to child member
Nature of other assets	Investment in funds	Investment in funds		Refer to child member

Disclosure of fair value measurement of assets [Table] **..(11)**

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

Measurement [Axis]	**Recurring fair value measurement [Member]**			
Classes of assets [Axis]	**Other assets 6 [Member]**			
Levels of fair value hierarchy [Axis]	**All levels of fair value hierarchy [Member]**		**Level 2 of fair value hierarchy [Member]**	
	01/04/2020 to 31/03/2021	**31/03/2020**	**01/04/2021 to 31/03/2022**	**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	0	0	616.15	0
Nature of other assets	Refer to child member		Investment in equity shares	Investment in equity shares
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).	Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	0		616.15	0
Total increase (decrease) in fair value measurement, assets	0		616.15	0
Assets at end of period	0	0	616.15	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		NA	NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		NA	NA
Nature of other assets	Refer to child member		Investment in equity shares	Investment in equity shares

Disclosure of fair value measurement of assets [Table] **..(12)**

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 6 [Member]	Other assets 7 [Member]		
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	228.8	0	0
Nature of other assets		Refer to child member	Refer to child member	
Description of valuation techniques used in fair value measurement, assets		Refer to child member	Refer to child member	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets		228.8	0	
Total increase (decrease) in fair value measurement, assets		228.8	0	
Assets at end of period	0	228.8	0	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Nature of other assets		Refer to child member	Refer to child member	

Disclosure of fair value measurement of assets [Table] **..(13)**

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

Measurement [Axis]	Recurring fair value measurement [Member]		
Classes of assets [Axis]	Other assets 7 [Member]		
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of assets [Abstract]			
Disclosure of fair value measurement of assets [Line items]			
Assets	228.8	0	0
Nature of other assets	Investment in funds	Investment in funds	
Description of valuation techniques used in fair value measurement, assets	Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).	Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).	
Reconciliation of changes in fair value measurement, assets [Abstract]			
Changes in fair value measurement, assets [Abstract]			
Gains (losses) recognised in profit or loss, fair value measurement, assets	228.8	0	
Total increase (decrease) in fair value measurement, assets	228.8	0	
Assets at end of period	228.8	0	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	NA	
Nature of other assets	Investment in funds	Investment in funds	

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]**	
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
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]**	
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
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]**	
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of significant unobservable inputs used in fair value measurement of assets [Table] ..(4)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 4 [Member]		Other assets 5 [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of significant unobservable inputs used in fair value measurement of assets [Table] ..(5)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 6 [Member]		Other assets 7 [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement [TextBlock]	Textual information (19) [See below]	
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		

Textual information (19)

Disclosure of fair value measurement [Text Block]

Financial instruments – Fair values and risk management

A. Accounting classification and fair values

The carrying value and fair value of financial instruments by categories as of March 31, 2022 and March 31, 2021 are as follows:

	Carrying amount			Fair value			
March 31, 2022	FVTPL	Amortised cost	Total	Level 1	Level 2	Level 3	Total
Financial assets : Current							
Cash and cash equivalents	-	1,858.65	1,858.65	-	-	-	-
Other bank balances	-	16,303.69	16,303.69	-	-	-	-
- Investment in mutual funds	37,638.72	-	37,638.72	37,638.72	-	-	37,638.72
- Investment in debentures	4,215.89	-	4,215.89	-	-	4,215.89	4,215.89
- Investment in equity shares	616.15		616.15		616.15		616.15
- Investment in funds	228.80		228.80			228.80	228.80
Trade receivables - Current	-	23,196.74	23,196.74	-	-	-	-
Other current financial asset	-	312.46	312.46	-	-	-	-
Loans	-	372.03	372.03	-	-	-	-
Financial assets : Non - Current							
- Investment in debentures	3,528.87	-	3,528.87	-	-	3,528.87	3,528.87
- Investment in equity instruments	-	-	-	-	-	-	-
- Investment in funds	6,573.56	-	6,573.56	-	-	6,573.56	6,573.56
Loans	-	6,269.01	6,269.01	-	-	-	-
Other financial assets	-	0.58	0.58	-	-	-	-
	52,801.99	48,313.16	1,01,115.15	37,638.72	616.15	14,547.12	52,801.99
Financial liabilities							
Trade payables	-	4,835.62	4,835.62	-	-	-	-

Other non-current financial liabilities	-	2,250.88	2,250.88	-	-	-	-
Other current financial liabilities	-	459.90	459.90	-	-	-	-
	-	7,546.40	7,546.40	-	-	-	-

	Carrying amount			Fair value			
March 31, 2021	FVTPL	Amortised cost	Total	Level 1	Level 2	Level 3	Total
Financial assets : Current							
Cash and cash equivalents	-	2,991.26	2,991.26	-	-	-	-
Other bank balances	-	15,691.17	15,691.17	-	-	-	-
- Investment in mutual funds	15,642.11	-	15,642.11	15,642.11	-	-	15,642.11
- Investment in preference shares	340.02	-	340.02	-	-	340.02	340.02
- Investment in debentures	14,947.36	-	14,947.36	-	-	14,947.36	14,947.36
Loans		2,301.65	2,301.65			-	-
Trade receivables - Current	-	25,157.02	25,157.02	-	-	-	-
Other current financial assets	-	872.08	872.08	-	-	-	-
Financial assets : Non - Current				-	-	-	-
- Investment in debentures	4,321.80	-	4,321.80	-	-	4,321.80	4,321.80
- Investment in equity instruments	-	-	-	-	-	-	-
- Investment in funds	5,683.32	-	5,683.32	-	-	5,683.32	5,683.32
Loans	-	334.62	334.62	-	-	-	-
Other financial assets	-	0.50	0.50	-	-	-	-
	40,934.61	47,348.30	88,282.91	15,642.11	-	25,292.50	40,934.61
Financial liabilities							
Trade payables	-	3,080.50	3,080.50	-	-	-	-
Other non-current financial liabilities	-	1,821.45	1,821.45	-	-	-	-
Other current financial liabilities	-	643.64	643.64	-	-	-	-

	-	5,545.59	5,545.59	-	-	-	-

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	The valuation model considers the present value of expected payments using an assured IRR.	Investment specific risk adjusted discount rate.	The estimated fair value would increase/(decrease) if there is a change in discount rate and/ or net estimated project cash flows.
Investment in preference shares	The valuation model considers the present value of expected payments using an expected 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 shares	Based on agreed price	Equity instruments in non-listed entities are initially recorded at transaction price and re-measured at each reporting date as per agreed terms.	The estimated fair value would increase/(decrease) if there is a change in the net asset value of the equity shares.
Investment in Venture capital funds, Mutual funds & Alternative investment funds	Net asset value	Units held in Alternative Investment funds, Mutual funds & Venture capital funds are measured based on fund net asset value (NAV), taking into account redemption and/or other restrictions.	The estimated fair value would increase/(decrease) if there is a change in the net asset value of the fund.

Transfers between Levels 1 and 2

There were no transfers between level 1 and level 2.

C. Financial instruments not measured at fair value

The financial assets not measured at FVTPL include cash and cash equivalents, other bank balances, loans, trade receivables and other financial assets. Carrying amounts of these financial assets approximate fair value. Additionally, financial liabilities such as trade payables and other financial liabilities are not measured at FVTPL, whose carrying amounts approximate fair value.

D. Financial risk management

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

Credit risk;

Liquidity risk; and

Market risk

i. Risk management framework

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

ii. Credit risk

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss.

The Group manages credit risk by periodically monitoring exposures with reference to their ageing and underlying credit risk mitigates.

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

Trade receivables

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

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

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

	As at March 31, 2022	As at March 31, 2021
Asset management, advisory and other fees	21,723.87	22,991.09
Financial product distribution and wealth advisory fees	1,457.00	2,166.42
Support service fees		
	23,180.87	25,157.51

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, 2022	As at March 31, 2021
Neither past due nor impaired	-	625.07
upto 180 days	21,346.80	19,617.88
180 days and more	377.07	2,748.14
Carrying amount of receivables	21,723.87	22,991.09

B) Financial product distribution and wealth advisory fees

	As at March 31, 2022	As at March 31, 2021
Neither past due nor impaired	-	-
upto 180 days	1,391.85	2,064.75
180 days and more	65.15	101.67
Carrying amount of receivables	1,457.00	2,166.42

Loans

	As at March 31, 2022	As at March 31, 2021
Loans	6,269.01	2,301.65

Impairment

Credit risk arises from the possibility that customers may not be able to settle their obligation as agreed. To manage this, the Group

periodically assesses the financial reliability of customers, taking into account the financial condition, current economic trends, analysis of historical bad debts and ageing of account receivable. There is no significant concentration of credit risk.

Cash and cash equivalents and other bank balances

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

iii. Liquidity risk

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

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

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.

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, 2022	Carrying amount	Total	1 year or less	1-2 years	2-5 years	More than 5 years
Non-derivative financial liabilities						
Trade payables	4,835.62	4,835.62	4,835.62	-	-	-
Other current financial liabilities	162.87	162.87	162.87	-	-	-
Lease liabilities	2,547.91	2,547.91	548.67	1,354.63	454.35	190.26

		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	3,080.50	3,080.50	3,080.50	-	-	-
Other current financial liabilities	107.46	107.46	107.46	-	-	-
Other non-current financial liabilities	2,357.63	2,357.63	483.58	464.92	1,298.04	111.09

iv. Market risk

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

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

The currency profile of financial assets and financial liabilities as at March 31, 2022 and March 31, 2021 are as below:

A. Currency risk

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

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

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

March 31, 2022	Currency			
	SGD	USD	AED	GBP
Financial assets				
Cash and cash equivalents	66.35	-	55.07	-
Other bank balances	-	-	11.30	-

Trade receivables	727.43	1,016.81	-	13.48
Loans	-	-	-	-
Other financial assets	-	-	1.85	-
	793.78	1,016.81	68.22	13.48
Financial liabilities				
Trade payables	127.64	-	2.23	-
	127.64	-	2.23	-

March 31, 2021	Currency			
	SGD	USD	AED	GBP
Financial assets				
Cash and cash equivalents	160.47	-	13.23	-
Other bank balances	-	-	10.96	-
Trade receivables	815.98	1,018.74	-	16.36
Other financial assets	-	-	1.79	-
	976.45	1,018.74	25.98	16.36
Financial liabilities				
Trade payables	380.37	-	10.51	-
	380.37	-	10.51	-

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

	Average rate		Year-end spot rate	
INR	March 31, 2022	March 31, 2021	March 31, 2022	March 31, 2021
USD	74.66	74.45	75.81	73.50
AED	20.24	20.19	20.55	19.94
SGD	55.05	53.50	55.78	54.33

GBP	100.25	97.01	99.55	100.95

Sensitivity analysis

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

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

	Profit or loss and Equity	
Effect in INR	Strengthening	Weakening
March 31, 2021		
Movement - 5%		
USD	50.94	(50.94)
AED	0.77	(0.77)
GBP	0.82	(0.82)
SGD	29.80	(29.80)
	82.33	(82.33)

B. Interest rate risk

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

Exposure to interest rate risk

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

	As at	As at
Fixed-rate instruments	March 31, 2022	March 31, 2021

Non-current investments:		
- Investment in debentures	3,528.87	4,321.80
Current investments:		
- Investment in preference shares	-	340.02
- Investment in debentures	4,215.89	14,947.36
- Loans	6,269.01	2,301.65
	14,013.77	21,910.83
Variable-rate instruments		
Financial assets	-	-
Financial liabilities	-	-
	-	-
Total (net)	14,013.77	21,910.83

Fair value sensitivity analysis for fixed-rate instruments

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

Cash flow sensitivity analysis for variable-rate instruments

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

[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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of reportable segments [Abstract]				
Disclosure of reportable segments [Line items]				
Nature of reportable segment	Asset management	Asset management	Wealth advisory and distribution	Wealth advisory and distribution
Revenue primary reportable segment	76,299.94	57,085.61	11,499.17	5,107.72
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	76,299.94	57,085.61	11,499.17	5,107.72
Profit (loss) reportable segment	0	0	0	0
Assets reportable segment	60,570.47	67,873.4	4,591.53	4,847.01
Liabilities reportable segment	10,137.97	9,097.88	8,533.68	4,351.55

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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	3,155.57	2,483.03	0	0
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	3,155.57	2,483.03	0	0
Profit (loss) reportable segment	0	0	0	0
Assets reportable segment	23,504.84	22,487.62	39,454.24	14,185.57
Liabilities reportable segment	1,094.08	256.8	2,560.22	4,119.62

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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	-1,008.2	-3,618.78	40,462.44	17,804.35
Liabilities reportable segment	-67.99	-92.19	2,628.21	4,211.81

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of entity's operating segments [TextBlock]	Textual information (20) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	Yes	Yes
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (20)

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, 2022

Particulars	Asset management	Wealth advisory and distribution	NBFC and others	Unallocated	Elimination	Total
Revenue						
External revenue	76,299.94	11,499.17	3,155.57	-	-	90,954.68
Inter-segment revenue	-	6,115.72	-	-	(6,115.72)	-
Total segment revenue	76,299.94	17,614.89	3,155.57	-	(6,115.72)	90,954.68
Segment results	30,309.87	3,885.33	2,773.84	-	2,693.08	39,662.12
Other income	-	-	-	1,355.49	-	1,355.49
Share in profit of joint venture (accounted as per equity method)	-	-	-	(372.54)	-	(372.54)
Profit before tax	-	-	-	-	-	40,645.07

Tax expense	-	-	-	-	-	9,578.91
Depreciation and amortization	-	-	-	-	-	1,480.84
Segment assets	60,570.47	4,591.53	23,504.84	40,462.44	(1,008.20)	1,28,121.08
Investment accounted as per equity method	-	-	-	354.50	-	354.50
Capital expenditure	600.37	289.39	117.10	-	-	1,006.86
Segment liabilities	10,137.97	8,533.68	1,094.08	2,628.21	(67.66)	22,326.28

For the year ended March 31, 2021

Particulars	Asset management	Wealth advisory and distribution	NBFC and others	Unallocated	Elimination	Total
Revenue						
External revenue	57,085.61	5,107.72	2,483.03	-	-	64,676.36
Inter-segment revenue	-	4,099.49	-	-	(4,099.49)	-
Total segment revenue	57,085.61	9,207.21	2,483.03	-	(4,099.49)	64,676.36
Segment results	23,729.93	154.49	2,696.05	-	2,766.49	29,346.96
Other Income	-	-	-	-	-	961.72
Share in profit of joint venture (accounted as per equity method)	-	-	-	94.94	-	94.94
Profit before tax	-	-	-	-	-	30,403.62
Tax expense	-	-	-	-	-	7,899.52
Depreciation and amortization	-	-	-	-	-	1,274.13

Segment assets	67,873.40	4,847.01	22,487.62	17,804.35	(3,618.78)	1,09,393.60
Investment accounted as per equity method	-	-	-	727.04	-	727.04
Capital expenditure	398.74	153.13	0.35	-	-	552.22
Segment liabilities	9,097.88	4,351.55	256.80	4,211.81	(92.19)	17,825.85

[610700] Notes - Business combinations

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

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

[611500] Notes - Interests in other entities

Disclosure of joint ventures [Table] **..(1)**

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

Joint ventures [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Latest audited balance sheet date	31/03/2022	31/03/2021
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	31/03/2022	31/03/2021
Whether joint venture has been considered in consolidation	Yes	Yes
Proportion of ownership interest in joint venture	50.00%	50.00%
Proportion of voting rights held in joint venture	50.00%	50.00%
Net worth attributable to shareholding as per latest audited balance sheet joint venture	354.5	727.04
Profit (loss) for year joint venture	-152.38	94.94

Disclosure of details of subsidiaries [Table] **..(1)**

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

Subsidiaries [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	F20022091	T55363477	F20020020	T55234686
Reason if no filing has been made by subsidiary	NA	NA	NA	NA
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
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	8,005.76	7,537.64	2,550.56	2,550.56
Reserves and surplus of subsidiary	21,633.82	15,930.69	7,551.79	8,334.68
Total assets of subsidiary	38,304.36	27,819.46	12,149.61	12,079.41
Total liabilities of subsidiary	8,664.77	4,351.13	2,047.26	1,194.17
Investment of subsidiary	32,187.19	21,512.96	1,860.86	5,615.86
Turnover of subsidiary	18,182.55	10,041.78	3,607.59	4,047.81
Profit before tax of subsidiary	4,415.12	931.65	138.34	986.75
Provision for tax of subsidiary	1,153.86	203.29	51.17	271.42
Profit after tax of subsidiary	3,261.26	728.36	87.17	715.33
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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	F18886465	T55020952	F18818013	T55087811
Reason if no filing has been made by subsidiary	NA	NA	NA	NA
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
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	-41.08	-40.11	-5.05	-14.44
Total assets of subsidiary	34.92	35.8	0.38	0.44
Total liabilities of subsidiary	1.01	0.91	3.43	12.88
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	0.09	22.74	13.8	0
Profit before tax of subsidiary	-0.98	21.38	12.59	-2.34
Provision for tax of subsidiary	0	0	3.2	0
Profit after tax of subsidiary	-0.98	21.38	9.39	-2.34
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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	F19066539	T55236376	F19793942	T55223390
Reason if no filing has been made by subsidiary	NA	NA	NA	NA
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
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	8,277.72	7,162.15
Reserves and surplus of subsidiary	6.29	4.04	14,526.16	9,088.84
Total assets of subsidiary	8.88	6.47	23,964.04	20,267.62
Total liabilities of subsidiary	1.59	1.41	1,160.16	4,016.63
Investment of subsidiary	0	0	15,462.65	17,836.93
Turnover of subsidiary	4	4	3,031.05	2,494.79
Profit before tax of subsidiary	2.98	2.14	2,213.84	1,405.12
Provision for tax of subsidiary	0.75	0.6	567.71	373.98
Profit after tax of subsidiary	2.23	1.54	1,646.13	1,031.14
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**	
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	ASK Capital Management Pte Limited	ASK Capital Management Pte Limited
Country of incorporation or residence of subsidiary	SINGAPORE	SINGAPORE
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No
Reason if no filing has been made by subsidiary	NA	NA
Whether financial year of subsidiary different from financial year of holding company	No	No
Financial year of subsidiary [Abstract]		
Start date of accounting period of subsidiary	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%
Key information about subsidiary [Abstract]		
Reporting currency of subsidiary	SGD	SGD
Exchange rate as applicable for subsidiary	54.33	54.33
Share capital of subsidiary	4,357.45	4,244.53
Reserves and surplus of subsidiary	-4,162.74	-4,017.53
Total assets of subsidiary	906.49	1,137.93
Total liabilities of subsidiary	711.78	910.93
Investment of subsidiary	0.76	0.74
Turnover of subsidiary	1,706.01	1,656.52
Profit before tax of subsidiary	-38.13	-121.35
Provision for tax of subsidiary	0	0
Profit after tax of subsidiary	-38.13	-121.35
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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 7	[pure] 7
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	Yes	Yes
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[613400] Notes - Consolidated Financial Statements

Disclosure of details of entities consolidated [Table] **..(1)**

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

Entities consolidated [Axis]	1	2	3	4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	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	93,060.55	33.92	198.1	22,909.49
Net assets of entity as percentage of consolidated net assets	87.81%	0.03%	0.19%	21.62%
Amount of share in profit or loss of entity consolidated	24,348.05	-0.98	-38.13	1,727.55
Share in profit or loss of entity as percentage of consolidated profit or loss	78.37%	0.00%	-0.12%	5.56%
Amount of share in other comprehensive income consolidated	-36.38	0	3.39	-3.62
Share in other comprehensive income consolidated	48.04%	0.00%	-4.48%	44.78%
Amount of share in comprehensive income consolidated	24,311.67	-0.98	-34.17	1,723.93
Share in comprehensive income consolidated	78.45%	-0.00%	-0.11%	5.56%

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
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	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	29,639.58	10,102.32	-3.05	7.29
Net assets of entity as percentage of consolidated net assets	27.97%	0.10%	-0.00%	0.01%
Amount of share in profit or loss of entity consolidated	3,261.26	87.17	9.39	2.23
Share in profit or loss of entity as percentage of consolidated profit or loss	10.50%	0.00%	0.03%	0.01%
Amount of share in other comprehensive income consolidated	-30.81	-8.31	0	0
Share in other comprehensive income consolidated	40.68%	0.11%	0.00%	0.00%
Amount of share in comprehensive income consolidated	3,230.45	78.86	9.39	2.23
Share in comprehensive income consolidated	10.42%	0.00%	0.03%	0.10%

Disclosure of details of entities consolidated [Table] **..(3)**

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

Entities consolidated [Axis]	9
	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]	
Disclosure of additional information consolidated financial statements [Line items]	
Name of entity consolidated	ASK Pravi Capital Advisors Private Limited
Type of entity consolidated	Indian Joint Venture
Amount of net assets of entity consolidated	354.5
Net assets of entity as percentage of consolidated net assets	0.33%
Amount of share in profit or loss of entity consolidated	-372.54
Share in profit or loss of entity as percentage of consolidated profit or loss	-1.20%
Amount of share in other comprehensive income consolidated	0
Share in other comprehensive income consolidated	0.00%
Amount of share in comprehensive income consolidated	-372.54
Share in comprehensive income consolidated	-1.20%

Disclosure of details of subsidiaries [Table] **..(1)**

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

Subsidiaries [Axis]	1	2	3	4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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	31/03/2022	31/03/2022	31/03/2022	31/03/2022
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
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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	31/03/2022	31/03/2022	31/03/2022
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%

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

	01/04/2021 to 31/03/2022
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	Textual information (21) [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 (21)

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	
	As % of consolidated net assets	Amount	As % of consolidated profit or loss	Amount
Parent				
ASK Investment Managers Limited	87.81%	93,060.55	78.37%	24,348.05
Subsidiaries				
Indian				
ASK Wealth Advisors Private Limited	27.97%	29,639.58	10.50%	3,261.26
ASK Property Investment Advisors Private Limited	0.10	10,102.32	0.00	87.17
ASK Property Advisory Services Private Limited	(0.00%)	(3.05)	0.03%	9.39
ASK Trusteeship Services Private Limited	0.01%	7.29	0.01%	2.23
ASK Financial Holdings Private Limited	21.62%	22,909.49	5.56%	1,727.55
ASK Family Office and Investment Advisers Private Limited (Fellow Subsidiary)	0.03%	33.92	(0.00%)	(0.98)
Foreign				
ASK Capital Management Pte. Limited	0.19%	198.10	(0.12%)	(38.13)
Joint venture (investment as per equity method)				
ASK Pravi Capital Advisors Private Limited	0.33%	354.50	(1.20%)	(372.54)
Eliminations	(47.48%)	(50,317.27)	6.57%	2,042.16
As at March 31, 2021	100.00%	1,05,985.43	100.00%	31,066.16

	Share in other comprehensive	Share in total

Name of the Entity in the Group	income		comprehensive income	
	As % of consolidated other comprehensive income	Amount	As % of consolidated total comprehensive income	Amount
Parent				
ASK Investment Managers Limited	48.04%	(36.38)	78.45%	24,311.67
Subsidiaries				
Indian				
ASK Wealth Advisors Private Limited	40.68%	(30.81)	10.42%	3,230.45
ASK Property Investment Advisors Private Limited	0.11	(8.31)	0.00	78.86
ASK Property Advisory Services Private Limited	0.00%	-	0.03%	9.39
ASK Trusteeship Services Private Limited	0.00%	-	0.01%	2.23
ASK Financial Holdings Private Limited	4.78%	(3.62)	5.56%	1,723.93
ASK Family Office and Investment Advisers Private Limited (Fellow Subsidiary)	0.00%	-	(0.00%)	(0.98)
Foreign				
ASK Capital Management Pte. Limited	(4.48%)	3.39	(0.11%)	(34.74)
Joint venture (investment as per equity method)				
ASK Pravi Capital Advisors Private Limited	0.00%	-	(1.20%)	(372.54)
Eliminations	0.00%	-	6.59%	2,042.16
As at March 31, 2021	100.00%	(75.73)	100.00%	30,990.43

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
1	Reporting period for the subsidiary concerned, if different form the holding company's reporting period	01.04.2021 to 31.03.2022	01.04.2021 to 31.03.2022	01.04.2021 to 31.03.2022	01.04.2021 to 31.03.2022

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.
3	Share capital	8,005.76	2,550.56	75.00	2.00
4	Reserves & surplus	21,633.82	7,551.79	(41.08)	(5.05)
5	Total assets	38,304.36	12,149.61	34.92	0.38
6	Total Liabilities	8,664.77	2,047.26	1.01	3.43
7	Investments	32,187.19	1,860.86	-	-
8	Turnover	18,182.55	3,607.59	0.09	13.80
9	Profit before taxation	4,415.12	138.34	(0.98)	12.59
10	Provision for taxation	1,153.86	51.17	-	3.20
11	Profit after taxation	3,261.26	87.17	(0.98)	9.39
12	Proposed Dividend	-	-	-	-
13	% of shareholding	100.00%	100.00%		100.00%

Sr. No.	Name of the Subsidiary Company	ASK Trusteeship Services Private Limited	ASK Financial Holdings Private Limited	ASK Capital Management Pte. Limited
1	Reporting period for the subsidiary concerned, if different form the holding company's reporting period	01.04.2021 to 31.03.2022	01.04.2021 to 31.03.2022	01.04.2021 to 31.03.2022
2	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the each of foreign subsidiaries	Rs.	Rs.	SGD; SGD 1/ Rs.54.33
3	Share capital	1.00	8,277.72	4,357.45
4	Reserves & surplus	6.29	14,631.78	(4,162.74)
5	Total assets	8.88	24,118.35	906.49
6	Total Liabilities	1.59	1,208.85	711.78
7	Investments	-	16,039.55	0.76
8	Turnover	4.00	3,156.27	1,706.01
9	Profit before taxation	2.98	2,337.59	(38.13)
10	Provision for taxation	0.75	610.02	-
11	Profit after taxation	2.23	1,727.57	(38.13)
12	Proposed Dividend	-	-	-
13	% of shareholding	100.00%		100.00%

1. Names of subsidiaries which are yet to commence operations: None

2. Names of subsidiaries which have been liquidated or sold during the year: None

II. Part “B” Joint Venture

Statement pursuant to section 129 (3) of the companies Act 2013 related to joint venture.

Sr. No.	Name of the Joint venture	ASK Pravi Capital Advisors Private Limited.
1	Latest audited Balance sheet Date	01.04.2021 to 31.03.2022
2	Share of Joint Venture held by the company on the year ended (No. of shares)	81,45,000
3	Amount of investment in Joint Venture	814.50
4	Extend of Holding %	50.00%
5	Description of how there is significant influence	By virtue of 50% shareholding
6	Reason why the joint venture is not consolidated.	Not Applicable
7	Net worth attributable to shareholding as per latest audited Balance	354.50
8	Profit for the year	(152.38)
	Considered in consolidation	50%
	Not Considered in consolidation	50%

1. Names of subsidiaries which are yet to commence operations: None

2. Names of subsidiaries which have been liquidated or sold during the year: None

[611400] Notes - Separate financial statements

Disclosure of joint ventures [Table] **..(1)**

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

Joint ventures [Axis]	**1**	
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**
Disclosure of joint ventures [Abstract]		
Disclosure of joint ventures [Line items]		
Name of joint venture	ASK PRAVI CAPITAL ADVISORS PRIVATE LIMITED	ASK PRAVI CAPITAL ADVISORS PRIVATE LIMITED
CIN of joint venture	U74900MH2011PTC221467	U74900MH2011PTC221467
Permanent account number of joint venture	AAJCA8549C	AAJCA8549C
Country of incorporation of joint venture	INDIA	INDIA
Proportion of ownership interest in joint venture	50.00%	50.00%
Proportion of voting rights held in joint venture	50.00%	50.00%

Disclosure of subsidiaries [Table] **..(1)**

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

Subsidiaries [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ASK FAMILY OFFICE AND INVESTMENT ADVISERS PRIVATE LIMITED	ASK FAMILY OFFICE AND INVESTMENT ADVISERS PRIVATE LIMITED	ASK PROPERTY ADVISORY SERVICES PRIVATE LIMITED	ASK PROPERTY ADVISORY SERVICES PRIVATE LIMITED
CIN of subsidiary company	U74140MH2007PTC168333	U74140MH2007PTC168333	U70101MH2010PTC200625	U70101MH2010PTC200625
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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%

[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]			
Related party [Axis]	7		8	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK Pravi Private Equity Opportunities Fund	ASK Pravi Private Equity Opportunities Fund	ASK Real Estate Special Opportunities Fund	ASK Real Estate Special Opportunities Fund
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AADTA4187B	AADTA4187B	AACTA9745N	AACTA9745N
Description of nature of transactions with related party	Closing balance of investment in units (class A), Closing balance of investment in units (class B), Dividend income, Income recivable/ (payable)	Closing balance of investment in units (class A), Closing balance of investment in units (class B), Dividend income, Income recivable/ (payable)	Income from management/trusteeship fees, Recovery of portfolio expenses, Closing balance receivable	Income from management/trusteeship fees, Recovery of portfolio expenses, Closing balance receivable
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence
Related party transactions [Abstract]				
Other related party transactions income		(A) 0.37	(B) 15.46	(C) 29.22
Other related party transactions contribution made	(D) 409.37	(E) 409.37		
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	(F) 28.85	16.82	1,653.25
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) Dividend income : 0.37

(B) Income from management/trusteeship fees : 1 Recovery of portfolio expenses : 14.46

(C) Income from management/trusteeship fees : 1 Recovery of portfolio expenses : 28.22

(D) Closing balance of investment in units (class A) : 408.99 Closing balance of investment in units (class B) : 0.38

(E) Closing balance of investment in units (class A) : 408.99 Closing balance of investment in units (class B) : 0.38

(F) Income recivable : 28.85

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]			
Related party [Axis]	9		10	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK Real Estate Special Opportunities Fund – II	ASK Real Estate Special Opportunities Fund – II	ASK Real Estate Special Opportunities Fund – III	ASK Real Estate Special Opportunities Fund – III
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAETA3246Q	AAETA3246Q	AAGTA8506M	AAGTA8506M
Description of nature of transactions with related party	Income from management/trusteeship fees, Recovery of portfolio expenses, Closing balance receivable	Income from management/trusteeship fees, Recovery of portfolio expenses,Closing balance receivable	Income from management/trusteeship fees, Recovery of portfolio expenses, Closing balance receivable	Income from management/trusteeship fees, Recovery of portfolio expenses, Closing balance receivable
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence
Related party transactions [Abstract]				
Other related party transactions income	(A) 1,961.51	(B) 2,046.51	(C) 180.84	(D) 167.85
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	453.29	2,181.38	4.81	4.22
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Income from management/trusteeship fees : 1946.59 Recovery of portfolio expenses : 14.92

(B) Income from management/trusteeship fees : 2007.8 Recovery of portfolio expenses : 38.71

(C) Income from management/trusteeship fees : 177.22 Recovery of portfolio expenses : 3.62

(D) Income from management/trusteeship fees : 159.51 Recovery of portfolio expenses : 8.34

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]			
Related party [Axis]	11		12	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK Real Estate Special Situations Fund – I	ASK Real Estate Special Situations Fund – I	ASK India Real Estate Special Opportunities Fund Pte. Ltd.	ASK India Real Estate Special Opportunities Fund Pte. Ltd.
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAFTA3186L	AAFTA3186L	AAMCA3487C	AAMCA3487C
Description of nature of transactions with related party	Income from investment management fees, Recovery of portfolio expenses, Closing balance receivable	Income from investment management fees, Recovery of portfolio expenses, Closing balance receivable	Income from management/trusteeship fees,Closing balance receivable	Income from management/trusteeship fees, Closing balance receivable
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence
Related party transactions [Abstract]				
Other related party transactions income	(A) 869.28	(B) 919.9	(C) 667.78	(D) 745.42
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	66.95	14.95	335.32	601.8
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

Footnotes

(A) Income from investment management fees : 843.14 Recovery of portfolio expenses : 26.14

(B) Income from investment management fees : 884.03 Recovery of portfolio expenses : 35.87

(C) Income from management/trusteeship fees : 667.78

(D) Income from management/trusteeship fees : 745.42

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]			
Related party [Axis]	13		20	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK Foundation	ASK Foundation	ASK India Opportunities Fund 1	ASK India Opportunities Fund 1
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AACTA3925C	AACTA3925C	AAFTA8533K	AAFTA8533K
Description of nature of transactions with related party	CSR Expenditure	CSR Expenditure	Income from investment management fees, Closing balance receivable	Income from investment management fees, Closing balance receivable
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence
Related party transactions [Abstract]				
Other related party transactions expense	(A) 369.83	(B) 381.05		
Other related party transactions income			(C) 512.94	(D) 384.21
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	0	0	115.83	120.89
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) CSR Expenditure : 369.83

(B) CSR Expenditure : 381.05

(C) Income from investment management fees : 512.94

(D) Income from investment management fees : 384.21

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]			
Related party [Axis]	21		22	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK India Real Estate Special Situations Fund	ASK India Real Estate Special Situations Fund	ASK Select Focus Fund	ASK Select Focus Fund
Country of incorporation or residence of related party	SINGAPORE	SINGAPORE	INDIA	INDIA
Permanent account number of related party			AAGTA1216N	AAGTA1216N
Description of nature of transactions with related party	Income from investment management fees, Closing balance receivable	Income from investment management fees	Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Closing balance of investment in units, Income from investment management fees, Closing balance receivable
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence
Related party transactions [Abstract]				
Other related party transactions income	(A) 175.14	(B) 181.71	(C) 847.8	(D) 707.12
Other related party transactions contribution made			(E) 1,000	(F) 1,000
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	90.9	0	227.14	214.1
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 : 175.14

(B) Income from investment management fees : 181.71

(C) Income from investment management fees : 847.8

(D) Income from investment management fees : 707.12

(E) Closing balance of investment in units : 1000

(F) Closing balance of investment in units : 1000

Disclosure of transactions between related parties [Table] **..(6)**

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
Related party [Axis]	23		24	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK India 2025 Equity Fund	ASK India 2025 Equity Fund	ASK Multi Cap Fund	ASK Multi Cap Fund
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAGTA7384K	AAGTA7384K	AAGTA7341C	AAGTA7341C
Description of nature of transactions with related party	Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Closing balance of investment in units, Income from investment management fees, Closing balance receivable
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence
Related party transactions [Abstract]				
Other related party transactions income	(A) 896.91	(B) 646.94	(C) 276.94	(D) 181.6
Other related party transactions contribution made	(E) 1,000	(F) 1,000	(G) 500	(H) 500
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	97.81	111.26	29.79	27.42
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 : 896.91

(B) Income from investment management fees : 646.94

(C) Income from investment management fees : 276.94

(D) Income from investment management fees : 181.6

(E) Closing balance of investment in units : 1000

(F) Closing balance of investment in units : 1000

(G) Closing balance of investment in units : 500

(H) Closing balance of investment in units : 500

Disclosure of transactions between related parties [Table] **..(7)**

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Asit Koticha	Asit Koticha	Sameer Koticha	Sameer Koticha
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AADPK2774L	AADPK2774L	AAWPK9080A	AAWPK9080A
Description of nature of transactions with related party	NA	Issue of Class B Shares	Director sitting fees	Director sitting fees, Preference dividend, Issue of Class B Shares, Closing preference shares
Description of nature of related party relationship	Director	Director	Chairman	Chairman
Related party transactions [Abstract]				
Other related party transactions expense			(A) 15.25	(B) 15
Other related party transactions contribution made		(C) 41.67		(D) 122.89
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	0	(E) 121.81
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) Director sitting fees : 15.25

(B) Director sitting fees : 15

(C) Issue of Class B Shares : 41.67

(D) Preference dividend : 1.08 Issue of Class B Shares : 121.81

(E) Closing preference shares : 121.81

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]			
Related party [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sunil Rohokale	Sunil Rohokale	Bharat Shah	Bharat Shah
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAOPR4448R	AAOPR4448R	AABPS5196E	AABPS5196E
Description of nature of transactions with related party	Remuneration, Reimbursement of office and administrative expenses, Closing balance receivable	Remuneration , Reimbursement of office and administrative expenses, Closing balance receivable	Remuneration, Reimbursement of office and administrative expenses, Closing balance payable	Remuneration , Reimbursement of office and administrative expenses, Closing balance payable
Description of nature of related party relationship	CEO and Managing Director	CEO and Managing Director	Executive Director	Executive Director
Related party transactions [Abstract]				
Other related party transactions expense	(A) 21,294.14	(B) 690.8	(C) 19,102.19	(D) 459.32
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	-3.19	-0.35
Amounts receivable related party transactions	3.41	0.02	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Remuneration : 21293.8 Reimbursement of office and administrative expenses : 0.34

(B) Remuneration : 690.77 Reimbursement of office and administrative expenses : 0.03

(C) Remuneration : 19101.55 Reimbursement of office and administrative expenses : 0.64

(D) Remuneration : 459.09 Reimbursement of office and administrative expenses : 0.23

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]			
Related party [Axis]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Shweta Jalan	Shweta Jalan	Vinod Padikkal	Vinod Padikkal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ADIPJ2424N	ADIPJ2424N	ANMPP8335N	ANMPP8335N
Description of nature of transactions with related party	NA	Portfolio management service fee income , Closing balance receivable	NA	Portfolio management service fee income
Description of nature of related party relationship	Nominee Director	Nominee Director	Director	Director
Related party transactions [Abstract]				
Other related party transactions income		(A) 5.97		(B) 1.29
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	1.79	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) Portfolio management service fee income : 5.97

(B) Portfolio management service fee income : 1.29

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]			
Related party [Axis]	14		15	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ADITI PARANJAPE	ADITI PARANJAPE	VARSHA GHELANI	VARSHA GHELANI
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AKCPP6490K	AKCPP6490K	AFPPG0231H	AFPPG0231H
Description of nature of transactions with related party	PMS fees earned, Closing balance receivable	NA	PMS fees earned, Closing balance receivable.	NA
Description of nature of related party relationship	Relative of Director	Relative of Director	Relative of Director	Relative of Director
Related party transactions [Abstract]				
Other related party transactions income	(A) 4.66		(B) 0	
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0.2	0	(C) 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 : 4.66

(B) PMS fees earned : 0.00167

(C) Closing balance receivable : 0.00012

Disclosure of transactions between related parties [Table] **..(11)**

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	16		17	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sneh Koticha Contractor	Sneh Koticha Contractor	Shalin Koticha	Shalin Koticha
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAPK9535G	AAAPK9535G	AAAPK8646C	AAAPK8646C
Description of nature of transactions with related party	Remuneration	Remuneration	Remuneration, Reimbursement of office and administrative expenses	NA
Description of nature of related party relationship	Director	Director	Director	Director
Related party transactions [Abstract]				
Other related party transactions expense	(A) 9	(B) 10	(C) 1.6	
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Remuneration : 9

(B) Remuneration : 10

(C) Remuneration : 0.43 Reimbursement of office and administrative expenses : 1.17

Disclosure of transactions between related parties [Table] **..(12)**

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	18		19	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Jatin Koticha	Jatin Koticha	Apurva Mazumdar	Apurva Mazumdar
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AACPK7772R	AACPK7772R	AAMPM2519E	AAMPM2519E
Description of nature of transactions with related party	PMS fees earned, Closing balance receivable	PMS fees earned , Closing balance receivable	NA	PMS fees earned , Closing balance receivable
Description of nature of related party relationship	Relative of Director	Relative of Director	Director	Director
Related party transactions [Abstract]				
Other related party transactions income	(A) 1.28	(B) 1.03		(C) 3.95
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	0.32	0.26	0	1.27
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) PMS fees earned : 1.28

(B) PMS fees earned : 1.03

(C) PMS fees earned : 3.95

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of related party [TextBlock]	Textual information (22) [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 (22)

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	Chairman
Sunil Rohokale	CEO and Managing Director
Bharat Shah	Executive Director
Shweta Jalan	Nominee Director (till Febraury 11, 2022)
Amit Dixit	Nominee Director (wef February 11, 2022)
Ganesh Mani	Nominee Director (wef February 11, 2022)
Nitin Rakesh	Nominee Director (wef February 11, 2022)
Milind Barve	Independent Director (w.e.f. February 16, 2022)
Vinod Padikkal	Director (till March 16, 2021)
Sneh Koticha Contractor	Director (w.e.f June 11, 2020 till February 11, 2022)
Sangeeta Kapiljit Singh	Independent Director (till April 24, 2020)
Balakrishnan Anantharaman	Independent Director (till April 20, 2020)
Vivek Narayan Gour	Independent Director (till February 18, 2022)
Girish Shrikrishna Paranjpe	Independent Director
Jyotin Kantilal Mehta	Independent Director (till February 18, 2022)
Jatin Koticha	Relative of Director
Aditi Paranjpe	Relative of Director
Varsha Ghelani	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
Fortress Advisors LLP
ASKWealth Advisors Pvt. Ltd. Growth Opportunities Fund – Series A

ASK Wealth Advisors Pvt. Ltd. (NDPMS & DPMS)
ASK Wealth Advisors Pvt. Ltd. - Pro PMS
ASK Wealth Advisors Pvt. Ltd. - Harmony (Conservative)
ASK Pravi Private Equity Opportunities Fund
ASK Real Estate Special Opportunities Fund
ASK Real Estate Special Opportunities Fund – II
ASK Real Estate Special Opportunities Fund – III
ASK Real Estate Special Opportunities Fund – IV
ASK Real Estate Special 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:

Key management personnel compensation

Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Short term employee benefits (refer note 1 and 2)	40,515.83	1,204.86
Total compensation	40,515.83	1,204.86

(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	2022	-	27.37	6,345.47
		2021	-	45.63	5,899.32

2.	Managerial remuneration (refer note 1 to 2)	2022	-	40,515.83	-
		2021	-	1,204.86	-
3.	Investments purchased	2022	-	-	727.40
		2021	-	-	423.45
4.	Issue of Class B Shares	2022	-	-	-
		2021	-	163.48	-
5.	Other transactions :				
	Donation	2022	-	-	369.83
		2021	-	-	381.05
	Recovery of expenses	2022	-	-	59.14
		2021	-	-	111.14

Sr. No.	Nature of transactions	Year ended	Joint venture	Key management personnel (KMP) and relatives	Entities where the reporting entity exercises significant influence
	Outstandings :				
6.	Payable	Mar-22	-	3.19	-
		Mar-21	-	0.35	-
7.	Receivable	Mar-22	-	19.89	1,467.50
		Mar-21	-	7.75	4,958.13
8.	Investments (at cost)	Mar-22	814.50	-	5,660.67
		Mar-21	814.50	-	4,283.27
9.	Number of options outstanding (refer note 3)	Mar-22	-	45,65,693	-

Mar-21	-	1,08,10,423	-

Notes:

1. The future liability for gratuity and compensated absences is provided on an actuarial basis for the Group as a whole. Accordingly, the amount pertaining to KMP's is not ascertainable separately, and not included above.

2. Managerial remuneration include perquisite tax (Rs.36,024.02 lacs ; Previous period - Nil) & 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 arm's length basis. Outstanding balances at the year end are unsecured and settlement occurs in cash.

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

Disclosure of contingent liabilities [Table] **..(1)**

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

Classes of contingent liabilities [Axis]	Tax contingent liability [Member]		Other contingent liabilities [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	231.59	209.09	10.12	0.44

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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	10.12	0.44

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (23) [See below]	
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes

Textual information (23)

Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]

Contingent liabilities and commitments (to the extent not provided for)

	As at March 31, 2022	As at March 31, 2021
(i) Claim not acknowledged as debts:		
a. Tax demand in respect of which the Company has preferred an appeal with higher authorities *	231.59	209.09
b. Bank guarantee to the extent not provided for	10.12	0.44
(ii) Commitments:		
a. Uncalled capital commitments in respect of Alternative Investment Funds	750.00	127.41
b. Estimated amount of contracts remaining to be executed on capital account and not provided for	3.61	-
Total	995.32	336.94

* 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

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

[612500] Notes - Share-based payment arrangements

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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of terms and conditions of share-based payment arrangement [Abstract]				
Disclosure of terms and conditions of share-based payment arrangement [Line items]				
Description of share-based payment arrangement	Share option plans (Equity Settled)	Share option plans (Equity Settled)	Share option plans (Equity Settled)	Share option plans (Equity Settled)
Description of vesting requirements for share-based payment arrangement	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.
Description of maximum term of options granted for share-based payment arrangement	7 years (subsequently modified to 15 years)	7 years (subsequently modified to 15 years)	7 years (subsequently modified to 15 years)	7 years (subsequently modified to 15 years)
Description of method of settlement for share-based payment arrangement	Equity Settled	Equity Settled	Equity Settled	Equity Settled
Date of grant of share-based payment arrangement	15/02/2012	15/02/2012	26/03/2015	26/03/2015
Number of instruments granted in share-based payment arrangement	[pure] 5,29,317	[pure] 5,29,317	[pure] 15,84,797	[pure] 15,84,797

Disclosure of terms and conditions of share-based payment arrangement [Table] **..(2)**

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

Types of share-based payment arrangements [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of terms and conditions of share-based payment arrangement [Abstract]				
Disclosure of terms and conditions of share-based payment arrangement [Line items]				
Description of share-based payment arrangement	Share option plans (Equity Settled)	Share option plans (Equity Settled)	Share option plans (Equity Settled)	Share option plans (Equity Settled)
Description of vesting requirements for share-based payment arrangement	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.
Description of maximum term of options granted for share-based payment arrangement	7 years	7 years	7 years	7 years
Description of method of settlement for share-based payment arrangement	Equity Settled	Equity Settled	Equity Settled	Equity Settled
Date of grant of share-based payment arrangement	01/09/2015	01/09/2015	21/12/2016	21/12/2016
Number of instruments granted in share-based payment arrangement	[pure] 4,53,645	[pure] 4,53,645	[pure] 46,90,240	[pure] 46,90,240

Disclosure of terms and conditions of share-based payment arrangement [Table] **..(3)**

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

Types of share-based payment arrangements [Axis]	5	
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	Share option plans (Equity Settled)	Share option plans (Equity Settled)
Description of vesting requirements for share-based payment arrangement	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.
Description of maximum term of options granted for share-based payment arrangement	7 years	7 years
Description of method of settlement for share-based payment arrangement	Equity Settled	Equity Settled
Date of grant of share-based payment arrangement	27/12/2016	27/12/2016
Number of instruments granted in share-based payment arrangement	[pure] 20,46,981	[pure] 20,46,981

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

	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**31/03/2020**
Disclosure of share-based payment arrangements [TextBlock]	Textual information (24) [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 (24)

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 ^	-	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 ^	-	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
Options granted on October 4, 2015	-	3,188	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 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 ^^			

Note:-

1. ^ Of the options granted on February 18, 2013, 58,900 options were cancelled and 67,800 options were issued on January 31, 2014.

2. ^^ 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.

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, 2022	March 31, 2022	March 31, 2021	March 31, 2021
(A) Equity-settled share-based payments:				
Options outstanding as at the beginning of the year	1,80,94,433	Rs 87.71	1,83,85,265	Rs 88.24
After adjustment of split and bonus shares	-	Rs -	-	Rs -

Add: Options granted during the year	-	Rs -	-	Rs -
Less: Options surrendered during the year	87,513	Rs 47.29	-	Rs -
Less: Options lapsed during the year	-	Rs -	89,939	Rs 194.36
Less: Options exercised during the year	93,92,828	Rs 76.75	2,00,893	Rs 87.84
Options outstanding as at the year end	86,14,092	Rs 100.08	1,80,94,433	Rs 87.71

The options outstanding at March 31, 2022 had an exercise price in the range of Rs. 21.38 to Rs. 238.96 (March 31, 2021: Rs. 21.38 to Rs. 238.96) and a weighted-average contractual life of 7.43 years (March 31, 2021: Rs. 8.12 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

A. Description of share-based payment arrangements

i. Stock option appreciation rights (Equity Settled)

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 ^	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 ^	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 ^	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 ^	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

^ 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, 2022		As at March 31, 2021	
	Stock appreciation rights plan for KMP	Stock appreciation rights plan for Employees	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. 35.77 to Rs. 63.08
Range of Share price as on grant date	-	-	N.A.	Rs. 331.32
ESAR Base Price	-	-	N.A.	Rs. 331.32
Expected volatility (weighted average volatility)	-	-	N.A.	19.36%
Range of Expected life (expected weighted average life)	-	-	N.A.	1.71 to 4.50
Expected dividends	-	-	N.A.	2.68%
Range of risk- free interest rate (based on government bonds)	-	-	N.A.	4.06% to 5.17%

Method used to determine expected volatility	As the Company's shares are unlisted and no comparable benchmarks are available, the expected NA volatility is based on the expected volatility of revenue and profits of the company consistent with valuation methodology of the company

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, 2022	March 31, 2022	March 31, 2021	March 31, 2021
(A) Equity-settled Share-based payments:				
Rights outstanding as at the beginning of the year	34,44,961	Rs 427.13	30,36,008	448.27
Add: Rights granted during the year	-	Rs -	6,29,395	Rs 331.32
Less: Rights lapsed during the year	19,752	Rs 448.27	2,20,442	Rs 428.57

Less: Rights exercised during the year	5,82,362	Rs	448.27	-	-	
Rights outstanding as at the year end	28,42,847	Rs	423.91	34,44,961	Rs	427.13

The rights outstanding at March 31, 2022 had base price in the range of Rs. 331.32 to Rs.448.27 (March 31, 2021: Rs. 331.32 to Rs. 448.27) and a weighted-average contractual life of 6.66 years (March 31, 2021: 7.43 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%

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.

Out of the above, 240,679 ESARs were lapsed as on March 31, 2019, 9,445 ESARs as on March 31, 2020 and 34,165 ESARs as on March 31, 2021.

15,160 ESARs exercised during the year ended March 31, 2022.

121,958 ESARs issued during the year ended March 31, 2020.

III. Subsidiaries

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

i. Share option plans (equity settled)

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,	-	4,53,645	Subject to continued employment with the Group company from the date of grant of option till the	Equity	7 years

2015			date of vesting.	settled	
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, 24,583 stock options lapsed as on March 31, 2020 and 89,939 stock options Lapsed as on March 31, 2021.61,723 stock options exercised as on March 31, 2021 and 1,055,907 stock options exercised as on March 31, 2022.

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%

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 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, 35,070 ESARs as on March 31,2021 and 19,752 ESARs as on March 31 2022.

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

135,479 ESARs exercised during the year ended March 31, 2022

[613000] Notes - Earnings per share

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

	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**
Disclosure of earnings per share [TextBlock]	Textual information (25) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 41.3	[INR/shares] 31.05
Total basic earnings (loss) per share	[INR/shares] 41.3	[INR/shares] 31.05
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 37.6	[INR/shares] 26.29
Total diluted earnings (loss) per share	[INR/shares] 37.6	[INR/shares] 26.29
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	31,065.77	22,504.1
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	31,065.77	22,504.1
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] 8,26,18,511	[shares] 8,55,85,934

Textual information (25)

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, 2022	For the year ended March 31, 2021
Profit attributable to equity holders	31,065.77	22,504.10
Profit attributable to equity holders of the parent	31,065.77	22,504.10

ii. Weighted average number of ordinary shares

	For the year ended March 31, 2022	For the year ended March 31, 2021
Issued ordinary shares at the beginning of the year	7,26,13,311	7,22,85,525
Effect of exercise of share options	96,05,967	3,27,786
Weighted average number of shares at the end of the year for basic EPS	7,52,23,855	7,24,85,881
Effect of dilution:		
Potential equity shares	73,94,656	1,31,00,053
Weighted average number of shares at the end of the year for diluted EPS	8,26,18,511	8,55,85,934

Basic and Diluted earnings per share

	For the year ended March 31, 2022	For the year ended March 31, 2021

Basic earnings per share	41.30	31.05
Diluted earnings per share	37.60	26.29

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

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