ASK INVESTMENT MANAGERS LIMITED
Consolidated Financial Statements for period 01/04/2023 to 31/03/2024

[700300] Disclosure of general information about company

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
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
	01/04/2023 to 31/03/2024
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	05/06/2024
Date of signing of balance sheet by auditors	05/06/2024

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

	01/04/2023 to 31/03/2024
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 associates and its joint venture comprising of the consolidated balance sheet as at March 31 2024, 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, associates 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 associates and joint venture as at March 31, 2024, 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 associates and joint venture in accordance with the ‘Code of Ethics’ issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Other Information

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

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

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

Responsibilities of Management for the Consolidated Financial Statements

The Holding Company’s Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in terms of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive loss, consolidated cash flows and consolidated statement of changes in equity of the Group including its associates and 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 associates and 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 associates and 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 associates and joint venture are responsible for assessing the ability of the Group and of its associates and 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 associates and joint venture are also responsible for overseeing the financial reporting process of the Group and of its associates and 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 associates and 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 associates and 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 associates and 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

• We did not audit the financial statements and other financial information, in respect of one subsidiary, whose financial statements include total assets of Rs 64,429.77 lakhs as at March 31, 2024, and total revenues of Rs 4,821.94 lakhs and net cash outflows of Rs 2,910.95 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.

• The accompanying consolidated financial statements include unaudited financial statements and other unaudited financial information in respect of two subsidiary, whose financial statements and other financial information reflect total assets of Rs. 4,081.84 lakhs as at March 31, 2024, and total revenues of Rs. 1,460.95 lakhs and net cash outflow of Rs. 3,808. 38 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. The consolidated financial statements also include financial statements of 2 associates whose unaudited financial statements, 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

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

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

• 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;

• 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 report of the other auditors, except for the matters stated in paragraph (i) (vi) below on reporting under Rule 11(g);

• 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;

• 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;

• On the basis of the written representations received from the directors of the Holding Company as on March 31, 2024 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, associates companies and joint venture, none of the directors of the Group's companies, its associates and joint venture, incorporated in India, is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;

• With respect to the adequacy of the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiary companies, associates 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;

• The modification relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph b above on reporting under section 143(3)(b) and paragraph (i) (vi) below on reporting under rule 11 (g);

• In our opinion and based on the consideration of reports of other statutory auditors of the subsidiaries, associates and joint venture, the managerial remuneration for the year ended March 31, 2024 has been paid / provided by the Holding Company, its subsidiaries, associates and joint venture incorporated in India to their directors in accordance with the provisions of section 197 read with Schedule V to the Act;

• 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, associates and joint venture, as noted in the 'Other matter' paragraph:

• The consolidated financial statements disclose the impact of pending litigations on its consolidated financial position of the Group, its associates and joint venture in its consolidated financial statements – Refer Note 27 to the consolidated financial statements;
• The Group, its associates and joint venture did not have any material foreseeable losses in long-term contracts including derivative contracts during the year ended March 31, 2024;
• There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, its subsidiaries, associates and joint venture, incorporated in India during the year ended March 31, 2024.
• a) The respective managements of the Holding Company and its subsidiaries, associates 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, associates 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, associates 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, associates 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, associates 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, associates 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, associates 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, associates 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, associates 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.
• The interim dividend declared and paid during the year by the Holding Company is in accordance with section 123 of the Act.

• Based on our examination which included test checks and that performed by the respective auditor of the subsidiary which is company incorporated in India whose financial statements have been audited under the act, the Group and its associates and joint venture had used accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all the relevant transactions recorded in the software, except that audit trail feature is not enabled for direct changes to data when using certain access rights, as described in note 37 (VIII) to the financial statements. Further, during the course of our audit we did not come across any instances of audit trail feature being tampered with the accounting software where audit trail has been enabled.

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 Holding Company")

Qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements are:

S.No	Name	CIN	Holding company/ subsidiary/ associate/ joint venture	Clause number of the CARO report which is qualified or is adverse
1	ASK Investment Managers Limited	U65993MH2004PLC147890	Holding Company	(vii) (a)
2	ASK Wealth Advisors Private Limited	U67190MH2006PTC162465	Subsidiary Company	(vii) (a)
3	ASK Financial Holdings Private Limited	U74999MH2010PTC199927	Subsidiary Company	(iii) (c)
4	ASK Long-short Fund Managers Private Limited	U66190MH2023PTC409167	Subsidiary Company	(vii) (a), (xvii) & (xix)
5	ASK Alternative Managers Private Limited	U74140MH2007PTC168333	Subsidiary Company	(xvii)

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")

In conjunction with our audit of the consolidated financial statements of ASK Investment Managers Limited (hereinafter referred to as the "Holding Company") as of and for the year ended March 31, 2024, we have audited the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") , its associates and joint ventures, which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

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

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

We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to consolidated financial statements.

Meaning of Internal Financial Controls With Reference to Consolidated Financial Statements

A company's internal financial control with reference to consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to consolidated financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to

permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

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

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

Opinion

In our opinion, the Group, its associates and joint ventures, which are companies incorporated in India, have, maintained in all material respects, adequate internal financial controls with reference to consolidated financial statements and such internal financial controls with reference to consolidated financial statements were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

Other Matters

Our report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to consolidated financial statements of the Holding Company, in so far as it relates to these 8 subsidiaries, 2 associates and 1 joint venture, which are companies incorporated in India, is based on the corresponding reports of the auditors of such subsidiaries, associates and joint ventures incorporated in India.

[110000] Balance sheet

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

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	2,404.97	2,635.67	2,870.8
Other intangible assets	140.09	227.12	555.57
Intangible assets under development	0	92.14	
Investments accounted for using equity method	0	354.5	
Non-current financial assets [Abstract]			
Non-current investments	44,802.18	18,826.73	
Loans, non-current	449.8	454.1	
Other non-current financial assets	0.71	0.66	
Total non-current financial assets	45,252.69	19,281.49	
Deferred tax assets (net)	413.4	271.37	
Other non-current assets	(A) 12,372.24	(B) 22,002.39	
Total non-current assets	60,583.39	44,864.68	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	67,860.92	70,687.87	
Trade receivables, current	22,473.99	21,013.79	
Cash and cash equivalents	14,315.68	12,222.55	
Bank balance other than cash and cash equivalents	28,233.21	17,013.09	
Loans, current	12,144.13	20,796.18	
Other current financial assets	663.33	636.82	
Total current financial assets	1,45,691.26	1,42,370.3	
Other current assets	6,874.31	2,242.82	
Total current assets	1,52,565.57	1,44,613.12	
Total assets	2,13,148.96	1,89,477.8	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	(C) 1,687.05112	(D) 1,674.27094	1,641.8477
Other equity	1,54,160.34	1,33,353.08	
Total equity attributable to owners of parent	1,55,847.39	1,35,027.35	
Non controlling interest	168.09	3,839	
Total equity	1,56,015.48	1,38,866.35	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Other non-current financial liabilities	1,690.34	1,835.98	
Total non-current financial liabilities	1,690.34	1,835.98	
Provisions, non-current	1,598.89	1,379.56	
Deferred tax liabilities (net)	3,830.09	5,094.56	
Total non-current liabilities	7,119.32	8,310.1	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	(E) 7,507.7	(F) 9,596.07	
Other current financial liabilities	817.95	663.34	
Total current financial liabilities	8,325.65	10,259.41	
Other current liabilities	(G) 24,820.44	(H) 25,485.92	
Provisions, current	5,938.02	4,879.42	
Current tax liabilities	10,930.05	1,676.6	
Total current liabilities	50,014.16	42,301.35	
Total liabilities	57,133.48	50,611.45	
Total equity and liabilities	2,13,148.96	1,89,477.8	

Footnotes

(A) Income tax assets (net) : 2241.01 Other non-current assets : 10131.23

(B) Income tax assets (net) : 1736.52 Other non-current assets : 20265.87

(C) Equity share capital : 1687.05

(D) Equity share capital : 1674.27

(E) total outstanding dues of micro enterprises and small enterprises : 24.68 total outstanding dues of creditors other than micro enterprises and small enterprises : 7483.02

(F) total outstanding dues of micro enterprises and small enterprises : 0 total outstanding dues of creditors other than micro enterprises and small enterprises : 9596.07

(G) Other current liabilities : 24820.45 Adjustment : -0.01

(H) Other current liabilities : 25485.93 Adjustment : -0.01

[210000] Statement of profit and loss

Earnings per share [Table] **..(1)**

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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] 47.97	[INR/shares] 40.13	[INR/shares] 47.97	[INR/shares] 40.13
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0		
Total basic earnings (loss) per share	[INR/shares] 47.97	[INR/shares] 40.13	[INR/shares] 47.97	[INR/shares] 40.13
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 43.77	[INR/shares] 37.02	[INR/shares] 43.77	[INR/shares] 37.02
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0		
Total diluted earnings (loss) per share	[INR/shares] 43.77	[INR/shares] 37.02	[INR/shares] 43.77	[INR/shares] 37.02

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	1,06,250.63	92,702.94
Other income	5,820.64	3,901.16
Total income	1,12,071.27	96,604.1
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	23,194.82	17,515.48
Finance costs	269.63	273.12
Depreciation, depletion and amortisation expense	1,028.04	1,591.51
Other expenses	36,053.95	33,254.01
Total expenses	60,546.44	52,634.12
Profit before exceptional items and tax	51,524.83	43,969.98
Total profit before tax	51,524.83	43,969.98
Tax expense [Abstract]		
Current tax	(A) 12,682.11	(B) 7,558.97
Deferred tax	-1,416.55	2,826.2
Total tax expense	11,265.56	10,385.17
Total profit (loss) for period from continuing operations	40,259.27	33,584.81
Share of profit (loss) of associates and joint ventures accounted for using equity method	(C) 0	(D) -133.07
Total profit (loss) for period	40,259.27	33,451.74
Profit or loss, attributable to owners of parent	40,257.66	33,449.13
Profit or loss, attributable to non-controlling interests	1.61	2.61
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	39.98	-100.63
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	(E) -10.05	(F) 25.33
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	29.93	-75.3
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Gains (losses) on exchange differences on translation, net of tax	-633.5	-69.02
Total other comprehensive income, net of tax, exchange differences on translation	-633.5	-69.02
Total other comprehensive income that will be reclassified to profit or loss, net of tax	-633.5	-69.02
Total other comprehensive income	-603.57	-144.32
Other comprehensive income attributable to net of tax [Abstract]		
Other Comprehensive income, attributable to owners of parent	-603.57	-144.32
Other Comprehensive income, attributable to non-controlling interests	0	0
Total comprehensive income	39,655.7	33,307.42
Comprehensive income attributable to net of tax [Abstract]		
Comprehensive income, attributable to owners of parent	39,654.09	33,304.81
Comprehensive income, attributable to non-controlling interests	1.61	2.61
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	-603.57	-144.32
Other comprehensive income attributable to [Abstract]		
Other Comprehensive income, attributable to owners of parent	-603.57	-144.32
Other Comprehensive income, attributable to non-controlling interests	0	0
Total comprehensive income	39,655.7	33,307.42
Comprehensive income attributable to [Abstract]		

Comprehensive income, attributable to owners of parent	39,654.09	33,304.81
Comprehensive income, attributable to non-controlling interests	1.61	2.61
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 47.97	[INR/shares] 40.13
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 47.97	[INR/shares] 40.13
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 43.77	[INR/shares] 37.02
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 43.77	[INR/shares] 37.02

Footnotes

(A) Current tax : 12682.07 Short tax provision for earlier years : 0.04

(B) Current tax : 7562.17 Short tax provision for earlier years : -3.2

(C) Share of loss in joint venture : 0

(D) Share of loss in joint venture : -133.07

(E) Income tax related to items that will not be reclassified to profit or loss : -10.05

(F) Income tax related to items that will not be reclassified to profit or loss : 25.33

[210000a] Statement of profit and loss

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table] **..(1)**

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	**1**	
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Income tax related to items that will not be reclassified to profit or loss	Income tax related to items that will not be reclassified to profit or loss
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-10.05	25.33

[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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	40,259.27	33,451.74		40,257.66
Changes in comprehensive income components	-603.57	-144.32		-603.57
Total comprehensive income	39,655.7	33,307.42		39,654.09
Other changes in equity [Abstract]				
Other additions to reserves	-124.5	-244.57		-124.5
Increase (decrease) through other changes, equity	523.16	1,725.48		523.16
Other changes in equity, others	-19,247.1	-5,942.71		-15,574.58
Total other changes in equity	-18,848.44	-4,461.8		-15,175.92
Total increase (decrease) in equity	20,807.26	28,845.62		24,478.17
Other equity at end of period	1,54,160.34	1,33,353.08	1,04,507.46	1,53,992.25

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]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	33,449.13		40,257.66	33,449.13
Changes in comprehensive income components	-144.32		-633.5	-69.02
Total comprehensive income	33,304.81		39,624.16	33,380.11
Other changes in equity [Abstract]				
Other additions to reserves	-244.57		-529.39	-713.26
Increase (decrease) through other changes, equity	1,725.48		523.16	1,725.48
Other changes in equity, others	-9,615.23		-19,245.49	-5,776.23
Total other changes in equity	-8,134.32		-19,251.72	-4,764.01
Total increase (decrease) in equity	25,170.49		20,372.44	28,616.1
Other equity at end of period	1,29,514.08	1,04,343.59	1,52,735.88	1,32,363.44

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]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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	
Total comprehensive income		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	1,03,747.34	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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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) 523.16	(B) 1,725.48		
Total other changes in equity	523.16	1,725.48		
Total increase (decrease) in equity	523.16	1,725.48		0
Other equity at end of period	24,297.84	23,774.68	22,049.2	52.44

(A) Premuim received on share options exercised: 523.16

(B) Share options exercised : 1725.48

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]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Other additions to reserves			(A) -124.5	(B) -244.57
Increase (decrease) through other changes, equity			0	0
Total other changes in equity			-124.5	-244.57
Total increase (decrease) in equity	0		-124.5	-244.57
Other equity at end of period	52.44	52.44	2,081.95	2,206.45

(A) Share based payment cost : -124.50

(B) Share based payment cost : -244.57

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]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	2,451.02	419.18	419.18	419.18

Statement of changes in equity [Table] **..(7)**

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

Components of equity [Axis]	Foreign currency translation reserve [Member]			Retained earnings [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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		40,257.66
Changes in comprehensive income components	-633.5	-69.02		
Total comprehensive income	-633.5	-69.02		40,257.66
Other changes in equity [Abstract]				
Other additions to reserves				-404.89
Other changes in equity, others				-19,245.49
Total other changes in equity				-19,650.38
Total increase (decrease) in equity	-633.5	-69.02		20,607.28
Other equity at end of period	-755.26	-121.76	-52.74	1,26,632.31

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]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	33,449.13		40,257.66	33,449.13
Total comprehensive income	33,449.13		40,257.66	33,449.13
Other changes in equity [Abstract]				
Other additions to reserves	-468.69		(A) -404.89	(B) -468.69
Other changes in equity, others	-5,776.23		(C) -19,245.49	(D) -5,776.23
Total other changes in equity	-6,244.92		-19,650.38	-6,244.92
Total increase (decrease) in equity	27,204.21		20,607.28	27,204.21
Other equity at end of period	1,06,025.03	78,820.82	1,26,632.31	1,06,025.03

(A) Transferred from retained earnings to statutory reserve: -404.89

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

(C) Utilisation of dividend: -19245.49

(D) Dividend payout to shareholders : -5776.23

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]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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	
Changes in comprehensive income components		29.93	-75.3	
Total comprehensive income		29.93	-75.3	
Total increase (decrease) in equity		29.93	-75.3	
Other equity at end of period	78,820.82	-27.62	-57.55	17.75

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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Changes in comprehensive income components	(A) 29.93	-75.3		
Total comprehensive income	29.93	-75.3		0
Other changes in equity [Abstract]				
Other additions to reserves				404.89
Other changes in equity, others				3,670.91
Total other changes in equity				4,075.8
Total increase (decrease) in equity	29.93	-75.3		4,075.8
Other equity at end of period	-27.62	-57.55	17.75	1,283.99
Description of nature of other equity, others				Refer to child member

Footnotes

(A) Remeasurement of defined benefit plan (net of tax): 29.93

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]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Other additions to reserves	468.69		(A) 404.89	(B) 468.69
Other changes in equity, others	-3,839			
Total other changes in equity	-3,370.31		404.89	468.69
Total increase (decrease) in equity	-3,370.31		404.89	468.69
Other equity at end of period	-2,791.81	578.5	1,452.08	1,047.19
Description of nature of other equity, others	Refer to child member		Statutory reserve	Statutory reserve

Footnotes

(A) Transferred from retained earnings to special reserve: 404.89

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

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]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other changes in equity, others		(A) 3,670.91	-3,839	
Total other changes in equity		3,670.91	-3,839	
Total increase (decrease) in equity		3,670.91	-3,839	
Other equity at end of period	578.5	-168.09	-3,839	0
Description of nature of other equity, others		Attributable to non-controlling interest	Attributable to non-controlling interest	

Footnotes

(A) adjustment

Statement of changes in equity [Table] **..(13)**

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

Components of equity [Axis]	Non-controlling interests [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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	1.61	2.61	
Total comprehensive income	1.61	2.61	
Other changes in equity [Abstract]			
Increase (decrease) through other changes, equity	0	0	
Other changes in equity, others	(A) -3,672.52	3,672.52	
Total other changes in equity	-3,672.52	3,672.52	
Total increase (decrease) in equity	-3,670.91	3,675.13	
Other equity at end of period	168.09	3,839	163.87

(A) Investment by Non controlling interest: -3672.52

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

	01/04/2023 to 31/03/2024
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, 2024		As at March 31, 2023	
	No. of shares	Amount	No. of shares	Amount
Balance as at beginning of the period	8,38,40,440	1,674.26	8,22,19,278	1,641.84
Changes in equity share capital due to prior period errors	-	-	-	-
Restated balance at the beginning of the period	8,38,40,440	1,674.26	8,22,19,278	1,641.84
Changes in equity share capital during the period	6,42,780	12.78	16,21,162	32.42
Balance at the end of the period	8,44,83,220	1,687.04	8,38,40,440	1,674.26

(b) Other equity

	Reserves and Surplus							
	Capital reserve	Securities premium	Capital redemption reserve	General reserve	Retained earnings	Share options outstanding account	Foreign currency translation reserve	Statutory reserve
Balance as at April 1, 2022	7.42	22,049.20	52.44	419.18	78,820.82	2,451.02	-52.74	578.50
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-
Restated balance as at April 1, 2022	7.42	22,049.20	52.44	419.18	78,820.82	2,451.02	-52.74	578.50
Total comprehensive income for year ended March 31, 2023								
Profit for the year	-	-	-	-	33,449.13	-	-	-
Other comprehensive income for the period (net of tax)	-	-	-	-	-	-	-69.02	-
Transfer/utilisations								
Share based payment cost	-	-	-	-	-	-244.57	-	-
Transferred from retained earnings to special reserve	-	-	-	-	-468.69	-	-	468.69

Share options exercised	-	1,725.48	-	-	-	-	-	-
Investment by Non controlling interest	-	-	-	-	-	-	-	-
Share application money pending allotment	-	-	-	-	-5,776.23	-	-	-
Balance as at March 31, 2023	7.42	23,774.68	52.44	419.18	1,06,025.03	2,206.45	-121.76	1,047.19
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-
Restated balance as at April 1, 2023	7.42	23,774.68	52.44	419.18	1,06,025.03	2,206.45	-121.76	1,047.19
Total comprehensive income for year ended March 31, 2024								
Profit for the year	-	-	-	-	40,257.66	-	-	-
Other comprehensive income for the period (net of tax)	-	-	-	-	-	-	-633.50	-
	7.42	23,774.68	52.44	419.18	1,46,282.69	2,206.45	-755.26	1,047.19
Transfer/utilisations								
Share based payment cost	-	-	-	-	-	-124.50	-	-
Transferred from retained earnings to special reserve	-	-	-	-	-404.89	-	-	404.89
Share options exercised	-	523.16	-	-	-	-	-	-
Dividend Payout	-	-	-	-	-19,245.49	-	-	-
Investment by Non controlling interest	-	-	-	-	-	-	-	-
Balance as at March 31, 2024	7.42	24,297.84	52.44	419.18	1,26,632.31	2,081.95	-755.26	1,452.08

	Items of OCI	Total attributable to owners of the Group	Attributable to non-controlling interest	Total other equity
Balance as at April 1, 2022				
Changes in accounting policy or prior period errors	17.75	1,04,343.59	163.87	1,04,507.46

Restated balance as at April 1, 2022	-	-	-	-
Total comprehensive income for year ended March 31, 2023	17.75	1,04,343.59	163.87	1,04,507.46
Profit for the year	-	33,449.13	2.61	33,451.74
Other comprehensive income for the period (net of tax)	-75.30	-144.32	-	-144.32
Transfer/utilisations				
Share based payment cost	-	-244.57	-	-244.57
Transferred from retained earnings to special reserve	-	-	-	-
Share options exercised	-	1,725.48		1,725.48
Investment by Non controlling interest	-	-	3,672.52	3,672.52
Share application money pending allotment	-	-5,776.23	-	-5,776.23
Balance as at March 31, 2023	-57.55	1,33,353.08	3,839.00	1,37,192.08
Changes in accounting policy or prior period errors	-	-	-	-
Restated balance as at April 1, 2023	-57.55	1,33,353.08	3,839.00	1,37,192.08
Total comprehensive income for year ended March 31, 2024				
Profit for the year	-	40,257.66	1.61	40,259.27
Other comprehensive income for the period (net of tax)	29.93	-603.57	-	-603.57
	-27.62	1,73,007.17	3,840.61	1,76,847.78
Transfer/utilisations				
Share based payment cost	-	-124.50	-	-124.50
Transferred from retained earnings to special reserve	-	-	-	-
Share options exercised	-	523.16	-	523.16
Dividend Payout	-	-19,245.49	-	-19,245.49
Investment by Non controlling interest	-	-	-3,672.52	-3,672.52

Balance as at March 31, 2024	-27.62	1,54,160.34	168.09	1,54,328.43

[320000] Cash flow statement, indirect

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	51,524.83	43,969.98	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	269.63	273.12	
Adjustments for decrease (increase) in trade receivables, current	-1,472.32	2,180.59	
Adjustments for decrease (increase) in other current assets	(A) 14,235.17	(B) -25,395.01	
Adjustments for other financial assets, current	-22.26	-324.44	
Adjustments for increase (decrease) in trade payables, current	-2,089.15	4,760.45	
Adjustments for increase (decrease) in other current liabilities	-665.48	21,412.78	
Adjustments for depreciation and amortisation expense	1,028.04	1,591.51	
Adjustments for provisions, current	1,317.91	-1,937.74	
Adjustments for other financial liabilities, current	455.33	-20.9	
Adjustments for unrealised foreign exchange losses gains	-633.5	-69.02	
Adjustments for interest income	2,467.18	461.93	
Other adjustments for non-cash items	(C) -6,432.93	(D) -2,053.35	
Total adjustments for reconcile profit (loss)	3,523.26	-43.94	
Net cash flows from (used in) operations	55,048.09	43,926.04	
Income taxes paid (refund)	3,901.91	5,930.85	
Net cash flows from (used in) operating activities	51,146.18	37,995.19	
Cash flows from used in investing activities [Abstract]			
Purchase of property, plant and equipment	273.17	413.41	
Purchase of intangible assets	135.68	141.92	
Proceeds from sales of intangible assets under development	92.14	13.85	
Interest received	0	80	
Other inflows (outflows) of cash	(E) -25,367.31	(F) -25,943.99	
Net cash flows from (used in) investing activities	-25,684.02	-26,405.47	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	535.94	1,757.9	
Payments of lease liabilities	986.96	880.01	
Dividends paid	19,245.49	5,776.23	
Other inflows (outflows) of cash	(G) -3,672.52	(H) 3,672.52	
Net cash flows from (used in) financing activities	-23,369.03	-1,225.82	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,093.13	10,363.9	
Net increase (decrease) in cash and cash equivalents	2,093.13	10,363.9	
Cash and cash equivalents cash flow statement at end of period	14,315.68	12,222.55	1,858.65

Footnotes

(A) Decrease / (increase) in loans : 8732.02 Decrease / (increase) in other assets : 5503.15

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

(C) Gain on sale of current investments : -6676.73 Employee share based payments : -124.5 Share in loss of joint ventures & additional provision for impairment : 0 Gain on lease modification : -30.2 Impairment of financial assets (net) : 398.5 GST credit written off : 0

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

(E) (Purchase) / proceeds from redemption of units in the scheme of mutual fund (net) : -8116.01 Investment in debentures, bonds, sponsor contribution (net) : -7492.13 FD bank balances : -9759.17

(F) (Purchase) / proceeds from redemption of units in the scheme of mutual fund (net) : 26809.09 Investment in debentures, bonds, sponsor contribution (net) : -52044.68 FD bank balances : -708.4

(G) (Divestment) / investment by Non controlling interest : 3672.52

(H) (Divestment) / investment by Non controlling interest : -3672.52

[610100] Notes - List of accounting policies

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

	01/04/2023 to 31/03/2024
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]

Textual information (3)

Disclosure of significant accounting policies [Text Block]

• Corporate Information
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, associate 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.

• Basis of preparation
• Compliance with Ind AS

These consolidated financial statements ("CFS") 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 notified under Section 133 of the Companies Act, 2013 (the 'Act') and other relevant provisions of the Act. as amended from time to time and presentation requirements of Division II of Schedule III to the Act, as applicable to CFS.

The consolidated financial statements were authorised for issue by the Company’s Board of Directors on June 05, 2024.

• 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 within 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 within 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.

• 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.

• 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

• Basis of Consolidation

The consolidated financial statements comprise the financial statements of the Company and its subsidiaries, associates & joint venture as at 31 March 2024. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has:

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

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

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

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

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

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

• List of entities consolidated

Name of the Group	Country of Incorporation	Percentage of ownership interest	
		March 31, 2024	March 31, 2023
ASK Wealth Advisory Private Limited	India	100.00%	100.00%
ASK Property Investment Advisors Private Limited	India	99.50%	99.50%
ASK Property Advisory Services Private Limited ^	India	100.00%	100.00%
ASK Trusteeship Services Private Limited	India	100.00%	100.00%
ASK Financial Holdings Private Limited	India	100.00%	100.00%
ASK Capital Management Pte. Limited (Singapore)	Singapore	100.00%	100.00%
ASK Investment Funds ICAV - Fund #	Ireland	-	81.63%
ASK Real Estate Affordable Housing Fund ##	India	100.00%	-
ASK Long-Short Fund Managers Private Limited **	India	100.00%	-
ASK Absolute Return Fund ***	India	33.10%	-
ASK Alternatives Managers Private Limited (formerly known as ASK Family Office And Investment Advisers Private Limited)	India	99.50%	100.00%

^ ASK Property Advisory Services Private Limited, wholly owned subsidiary of the Holding Company, has been strike-off from Registrar of Companies on 11 October 2023.
** With effect from 23 August 2023, ASK Long-Short Fund Managers Private Limited has been incorporated as as wholly owned subsidiary of the Holding Company and has been consolidated from the said date.
# With effect from January 2024, ASK Investment Funds ICAV - Fund, ceased to be subsidiary and become an associate of the Holding Company.
*** With effect from March 2024, ASK Absolute Return Fund become an associate of the Holding Company.
With effect from 31 January 2024, ASK Real Estate Affordable Housing Fund has become wholly owned subsidiary of the Holding Company and has been consolidated from the said date.
• Associates and Joint Venture

Name of the Group	Country of Incorporation	Proportion (%) of equity interest	
		March 31, 2024	March 31, 2023
ASK Investment Funds ICAV - Fund (Associate)	Ireland	34.64%	-
ASK Absolute Return Fund (Associate)	India	33.10%	-
ASK Pravi Capital Advisors Private Limited ## (Joint Venture)	India	50.00%	50.00%

in process of winding up

Consolidation procedures:

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

(b) Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary. Business combinations policy explains how to account for any related goodwill.
(c) Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

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

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

• Derecognises the assets (including goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost
• Derecognises the carrying amount of any non-controlling interests
• Derecognises the cumulative translation differences recorded in equity
• Recognises the fair value of the consideration received
• Recognises the fair value of any investment retained
• Recognises any surplus or deficit in profit or loss
• Recognise that distribution of shares of subsidiary to Group in Group's capacity as owners

• Use of estimates and judgements
The preparation of the consolidated 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:

• 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.

• 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.

• 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.

• 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.

• 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.

• 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.

• 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.

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

Determining the lease term of contracts with renewal and termination options

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

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

• Impairment of financial assets
The Group records allowance for expected credit losses for all financial assets, other than financial assets held at FVTPL.Equity instruments are not subjected to impairment allowance.

The Group follows ‘simplified approach’ for recognition of impairment loss allowance on trade receivables. The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition. However, if receivables contain a significant financing component, the Group measures the loss allowance by applying general approach.
For all other financial assets, where ECL to be recognised, the Group recognises lifetime ECL when there has been a significant increase in credit risk (SICR) since initial recognition. If, on the other hand, the credit risk has not increased significantly since initial recognition, the Group measures the loss allowance for such instrument at an amount equal to 12-month expected credit losses (12m ECL). The assessment of whether lifetime ECL should be recognised is based on significant increases in the likelihood or risk of a default occurring since initial recognition instead of an evidence of a financial asset being credit-impaired at the reporting date or an actual default occurring.

Lifetime ECL represents the expected credit losses that will result from all possible default events over the expected life. In contrast, 12m ECL represents the portion of lifetime ECL that is expected to result from default events that are possible within 12 months after the reporting date.

The measurement of ECL is a function of the probability of default (PD), loss given default (LGD) (i.e. the magnitude of the loss if there is a default) and the exposure at default (EAD). The assessment of the PD and LGD is based on historical data adjusted for forward-looking information. EAD, for financial assets, is represented by the assets’ gross carrying amount at the reporting date; for loan commitments and financial guarantee contracts, the EAD includes the amount drawn down as at the reporting date, together with any additional amounts expected to be drawn down in the future by default date determined based on historical trend, the Group’s understanding of the specific future financing needs of the borrowers, and other relevant forward-looking information.

For financial assets, ECL is estimated as the difference between all contractual cash flows that are due to the Group in accordance with the contract and all the cash flows that the Group expects to receive, discounted at the original effective interest rate. The Group recognises an impairment loss or reversal of impairment loss in the profit and loss statement with a corresponding adjustment to their carrying amount through a loss allowance account.

• 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.

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

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

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

Levels	Valuation Techniques
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.

• Property, plant and equipment
• 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.

• 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.

• 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. 0.05 lacs 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.

• 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.

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

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

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

• Leases
The Group's lease asset classes primarily consist of leases for office premises. The Group assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Group assesses whether: (1) the 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 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.

• Revenue

• Rendering of services
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.

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.

In calculating interest income, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortized cost of the liability. However, for financial assets that have become credit-impaired subsequent to initial recognition, interest income is calculated by applying the effective interest rate to the amortized cost of the financial asset. If the asset is no longer credit-impaired, then the calculation of interest income revert to the gross basis.

• 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.

• Employee benefits expenses

• 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.

• 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.

• 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').

• 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.

• 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.

• 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.

• 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.

• 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:

• 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
• 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

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

Financial instruments also covers contracts to buy or sell a non-financial item that can be settled net in cash or another financial instrument, or by exchanging financial instruments, as if the contracts were financial instruments, with the exception of contracts that were entered into and continue to be held for the purpose of the receipt or delivery of a nonfinancial item in accordance with the entity’s expected purchase, sale or usage requirements.

Recognition and initial measurement

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

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

• Financial assets
Classification and subsequent measurement

Financial assets

On initial recognition, a financial asset is classified as measured at :
- Amortised cost;
- Fair value through profit and loss ('FVTPL');
- Fair value through other comprehensive income ('FVOCI')

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

Financial assets measured at amortized cost

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

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

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

Financial assets at FVTPL

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

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

a) Financial assets at FVTPL: These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognized in the statement of profit and loss. The Group has presented interest income on financial assets at FVTPL as a part of fair value changes.

b) Financial assets at amortized cost: These assets are subsequently measured at amortized cost using the effective interest method. The amortized cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognized in the statement of profit and loss. Any gain or loss on derecognition is recognized in the statement of profit and loss.
Impairment of financial assets

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

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

Derecognition

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

• 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 per FVTPL.

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.

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

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

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

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

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

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

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

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

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

• Share based payments
a. Cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model.
b. Cost is recognized, together with a corresponding increase in share-based payment reserves in equity, over the period in which the performance and/or service conditions are fulfilled. The cumulative expense recognized for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Group's best estimate of the number of equity instruments that will ultimately vest.
c. When the terms of an equity-settled award are modified, the minimum expense recognized is the expense had the terms had not been modified, if the original terms of the award are met. An additional expense is recognized for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee as measured at the date of modification. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through the statement of profit and loss.
d. The dilutive effect of equity settled intruments outstanding options is reflected as additional share dilution in the computation of diluted earnings per share.

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

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

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

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

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

• 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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (4) [See below]	
Statement of Ind AS compliance [TextBlock]	Textual information (5) [See below]	Textual information (6) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (7) [See below]	

Textual information (4)

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

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, associate and joint venture (together known as the "Group") are engaged in the business of providing equity, real estate asset management services and investment advisory services, financial product distribution and wealth advisory services and advancing Loans and financing (NBFC activities). The registered office of the Company is located at Birla Aurora, 16 Level, Office Floor 9, Dr. Annie Besant Road, Worli, Mumbai - 400 030.

Textual information (5)

Statement of Ind AS compliance [Text Block]

These consolidated financial statements ("CFS") 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 notified under Section 133 of the Companies Act, 2013 (the 'Act') and other relevant provisions of the Act. as amended from time to time and presentation requirements of Division II of Schedule III to the Act, as applicable to CFS.

The consolidated financial statements were authorised for issue by the Company’s Board of Directors on June 05, 2024.

Textual information (6)

Statement of Ind AS compliance [Text Block]

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

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

Textual information (7)

Disclosure of significant accounting policies [Text Block]

• Corporate Information
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, associate 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.

• Basis of preparation
• Compliance with Ind AS

These consolidated financial statements ("CFS") 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 notified under Section 133 of the Companies Act, 2013 (the 'Act') and other relevant provisions of the Act. as amended from time to time and presentation requirements of Division II of Schedule III to the Act, as applicable to CFS.

The consolidated financial statements were authorised for issue by the Company’s Board of Directors on June 05, 2024.

• 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 within 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 within 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.

• 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.

• 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

• Basis of Consolidation

The consolidated financial statements comprise the financial statements of the Company and its subsidiaries, associates & joint venture as at 31 March 2024. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has:

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

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

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

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

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

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

• List of entities consolidated

Name of the Group	Country of Incorporation	Percentage of ownership interest	
		March 31, 2024	March 31, 2023
ASK Wealth Advisory Private Limited	India	100.00%	100.00%
ASK Property Investment Advisors Private Limited	India	99.50%	99.50%
ASK Property Advisory Services Private Limited ^	India	100.00%	100.00%
ASK Trusteeship Services Private Limited	India	100.00%	100.00%
ASK Financial Holdings Private Limited	India	100.00%	100.00%
ASK Capital Management Pte. Limited (Singapore)	Singapore	100.00%	100.00%
ASK Investment Funds ICAV - Fund #	Ireland	-	81.63%
ASK Real Estate Affordable Housing Fund ##	India	100.00%	-
ASK Long-Short Fund Managers Private Limited **	India	100.00%	-
ASK Absolute Return Fund ***	India	33.10%	-
ASK Alternatives Managers Private Limited (formerly known as ASK Family Office And Investment Advisers Private Limited)	India	99.50%	100.00%

^ ASK Property Advisory Services Private Limited, wholly owned subsidiary of the Holding Company, has been strike-off from Registrar of Companies on 11 October 2023.
** With effect from 23 August 2023, ASK Long-Short Fund Managers Private Limited has been incorporated as as wholly owned subsidiary of the Holding Company and has been consolidated from the said date.
# With effect from January 2024, ASK Investment Funds ICAV - Fund, ceased to be subsidiary and become an associate of the Holding Company.
*** With effect from March 2024, ASK Absolute Return Fund become an associate of the Holding Company.
With effect from 31 January 2024, ASK Real Estate Affordable Housing Fund has become wholly owned subsidiary of the Holding Company and has been consolidated from the said date.
• Associates and Joint Venture

Name of the Group	Country of Incorporation	Proportion (%) of equity interest	
		March 31, 2024	March 31, 2023
ASK Investment Funds ICAV - Fund (Associate)	Ireland	34.64%	-
ASK Absolute Return Fund (Associate)	India	33.10%	-
ASK Pravi Capital Advisors Private Limited ## (Joint Venture)	India	50.00%	50.00%

in process of winding up

Consolidation procedures:

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

(b) Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary. Business combinations policy explains how to account for any related goodwill.
(c) Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

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

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

• Derecognises the assets (including goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost
• Derecognises the carrying amount of any non-controlling interests
• Derecognises the cumulative translation differences recorded in equity
• Recognises the fair value of the consideration received
• Recognises the fair value of any investment retained
• Recognises any surplus or deficit in profit or loss
• Recognise that distribution of shares of subsidiary to Group in Group's capacity as owners

• Use of estimates and judgements
The preparation of the consolidated 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:

• 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.

• 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.

• 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.

• 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.

• 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.

• 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.

• 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.

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

Determining the lease term of contracts with renewal and termination options

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

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

• Impairment of financial assets
The Group records allowance for expected credit losses for all financial assets, other than financial assets held at FVTPL.Equity instruments are not subjected to impairment allowance.

The Group follows ‘simplified approach’ for recognition of impairment loss allowance on trade receivables. The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition. However, if receivables contain a significant financing component, the Group measures the loss allowance by applying general approach.
For all other financial assets, where ECL to be recognised, the Group recognises lifetime ECL when there has been a significant increase in credit risk (SICR) since initial recognition. If, on the other hand, the credit risk has not increased significantly since initial recognition, the Group measures the loss allowance for such instrument at an amount equal to 12-month expected credit losses (12m ECL). The assessment of whether lifetime ECL should be recognised is based on significant increases in the likelihood or risk of a default occurring since initial recognition instead of an evidence of a financial asset being credit-impaired at the reporting date or an actual default occurring.

Lifetime ECL represents the expected credit losses that will result from all possible default events over the expected life. In contrast, 12m ECL represents the portion of lifetime ECL that is expected to result from default events that are possible within 12 months after the reporting date.

The measurement of ECL is a function of the probability of default (PD), loss given default (LGD) (i.e. the magnitude of the loss if there is a default) and the exposure at default (EAD). The assessment of the PD and LGD is based on historical data adjusted for forward-looking information. EAD, for financial assets, is represented by the assets’ gross carrying amount at the reporting date; for loan commitments and financial guarantee contracts, the EAD includes the amount drawn down as at the reporting date, together with any additional amounts expected to be drawn down in the future by default date determined based on historical trend, the Group’s understanding of the specific future financing needs of the borrowers, and other relevant forward-looking information.

For financial assets, ECL is estimated as the difference between all contractual cash flows that are due to the Group in accordance with the contract and all the cash flows that the Group expects to receive, discounted at the original effective interest rate. The Group recognises an impairment loss or reversal of impairment loss in the profit and loss statement with a corresponding adjustment to their carrying amount through a loss allowance account.

• 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.

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

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

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

Levels	Valuation Techniques
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.

• Property, plant and equipment
• 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.

• 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.

• 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. 0.05 lacs 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.

• 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.

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

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

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

• Leases
The Group's lease asset classes primarily consist of leases for office premises. The Group assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Group assesses whether: (1) the 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 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.

• Revenue

• Rendering of services
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.

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.

In calculating interest income, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortized cost of the liability. However, for financial assets that have become credit-impaired subsequent to initial recognition, interest income is calculated by applying the effective interest rate to the amortized cost of the financial asset. If the asset is no longer credit-impaired, then the calculation of interest income revert to the gross basis.

• 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.

• Employee benefits expenses

• 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.

• 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.

• 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').

• 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.

• 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.

• 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.

• 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.

• 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:

• 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
• 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

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

Financial instruments also covers contracts to buy or sell a non-financial item that can be settled net in cash or another financial instrument, or by exchanging financial instruments, as if the contracts were financial instruments, with the exception of contracts that were entered into and continue to be held for the purpose of the receipt or delivery of a nonfinancial item in accordance with the entity’s expected purchase, sale or usage requirements.

Recognition and initial measurement

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

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

• Financial assets
Classification and subsequent measurement

Financial assets

On initial recognition, a financial asset is classified as measured at :
- Amortised cost;
- Fair value through profit and loss ('FVTPL');
- Fair value through other comprehensive income ('FVOCI')

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

Financial assets measured at amortized cost

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

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

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

Financial assets at FVTPL

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

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

a) Financial assets at FVTPL: These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognized in the statement of profit and loss. The Group has presented interest income on financial assets at FVTPL as a part of fair value changes.

b) Financial assets at amortized cost: These assets are subsequently measured at amortized cost using the effective interest method. The amortized cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognized in the statement of profit and loss. Any gain or loss on derecognition is recognized in the statement of profit and loss.
Impairment of financial assets

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

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

Derecognition

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

• 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 per FVTPL.

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.

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

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

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

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

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

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

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

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

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

• Share based payments
a. Cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model.
b. Cost is recognized, together with a corresponding increase in share-based payment reserves in equity, over the period in which the performance and/or service conditions are fulfilled. The cumulative expense recognized for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Group's best estimate of the number of equity instruments that will ultimately vest.
c. When the terms of an equity-settled award are modified, the minimum expense recognized is the expense had the terms had not been modified, if the original terms of the award are met. An additional expense is recognized for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee as measured at the date of modification. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through the statement of profit and loss.
d. The dilutive effect of equity settled intruments outstanding options is reflected as additional share dilution in the computation of diluted earnings per share.

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

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

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

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

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

• 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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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 detailed information about property, plant and equipment [Table] **..(1)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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	518.94	1,166.27		518.94
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-810.05	-1,121.14		
Total Depreciation property plant and equipment	-810.05	-1,121.14		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	4.51	3.34		266.55
Total increase (decrease) through transfers and other changes, property, plant and equipment	4.51	3.34		266.55
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-55.9	283.6		489.1
Total disposals and retirements, property, plant and equipment	-55.9	283.6		489.1
Total increase (decrease) in property, plant and equipment	-230.7	-235.13		296.39
Property, plant and equipment at end of period	2,404.97	2,635.67	2,870.8	6,879.99

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

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

Classes of property, plant and equipment [Axis]	**Property, plant and equipment [Member]**			
Sub classes of property, plant and equipment [Axis]	**Owned and leased assets [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Gross carrying amount [Member]**		**Accumulated depreciation and impairment [Member]**	
	01/04/2022 to 31/03/2023	**31/03/2022**	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,166.27			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			810.05	1,121.14
Total Depreciation property plant and equipment			810.05	1,121.14
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	30.61		262.04	27.27
Total increase (decrease) through transfers and other changes, property, plant and equipment	30.61		262.04	27.27
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	879.73		545	596.13
Total disposals and retirements, property, plant and equipment	879.73		545	596.13
Total increase (decrease) in property, plant and equipment	317.15		527.09	552.28
Property, plant and equipment at end of period	6,583.6	6,266.45	4,475.02	3,947.93

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

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

Classes of property, plant and equipment [Axis]	**Property, plant and equipment [Member]**	**Furniture and fixtures [Member]**		
Sub classes of property, plant and equipment [Axis]	**Owned and leased assets [Member]**	**Owned and leased assets [Member]**		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Accumulated depreciation and impairment [Member]**	**Carrying amount [Member]**		
	31/03/2022	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**	**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		34.78	113.29	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-61.18	-49.23	
Total Depreciation property plant and equipment		-61.18	-49.23	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		-0.47	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-0.47	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	10.13	
Total disposals and retirements, property, plant and equipment		0	10.13	
Total increase (decrease) in property, plant and equipment		-26.87	53.93	
Property, plant and equipment at end of period	3,395.65	193.3	220.17	166.24

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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	34.78	113.29		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				61.18
Total Depreciation property plant and equipment				61.18
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	57.83	1.06		58.3
Total increase (decrease) through transfers and other changes, property, plant and equipment	57.83	1.06		58.3
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	61.16		0
Total disposals and retirements, property, plant and equipment	0	61.16		0
Total increase (decrease) in property, plant and equipment	92.61	53.19		119.48
Property, plant and equipment at end of period	618.7	526.09	472.9	425.4

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]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			34.78	113.29
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	49.23		-61.18	-49.23
Total Depreciation property plant and equipment	49.23		-61.18	-49.23
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	1.06		-0.47	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	1.06		-0.47	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	51.03		0	10.13
Total disposals and retirements, property, plant and equipment	51.03		0	10.13
Total increase (decrease) in property, plant and equipment	-0.74		-26.87	53.93
Property, plant and equipment at end of period	305.92	306.66	193.3	220.17

Disclosure of detailed information about property, plant and equipment [Table] **..(6)**

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

Classes of property, plant and equipment [Axis]	**Furniture and fixtures [Member]**			
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Carrying amount [Member]**	**Gross carrying amount [Member]**		
	31/03/2022	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**	**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		34.78	113.29	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		57.83	1.06	
Total increase (decrease) through transfers and other changes, property, plant and equipment		57.83	1.06	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	61.16	
Total disposals and retirements, property, plant and equipment		0	61.16	
Total increase (decrease) in property, plant and equipment		92.61	53.19	
Property, plant and equipment at end of period	166.24	618.7	526.09	472.9

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]**
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**	**31/03/2022**	**01/04/2023 to 31/03/2024**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				75.23
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	61.18	49.23		-78.47
Total Depreciation property plant and equipment	61.18	49.23		-78.47
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	58.3	1.06		1.26
Total increase (decrease) through transfers and other changes, property, plant and equipment	58.3	1.06		1.26
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	51.03		0
Total disposals and retirements, property, plant and equipment	0	51.03		0
Total increase (decrease) in property, plant and equipment	119.48	-0.74		-1.98
Property, plant and equipment at end of period	425.4	305.92	306.66	129.96

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]**	
	01/04/2022 to 31/03/2023	**31/03/2022**	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	114.11		75.23	114.11
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-57.8			
Total Depreciation property plant and equipment	-57.8			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.01		27.39	3.71
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.01		27.39	3.71
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.95		32.14	32.78
Total disposals and retirements, property, plant and equipment	0.95		32.14	32.78
Total increase (decrease) in property, plant and equipment	55.37		70.48	85.04
Property, plant and equipment at end of period	131.94	76.57	505.69	435.21

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

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

Classes of property, plant and equipment [Axis]	**Office equipment [Member]**			
Sub classes of property, plant and equipment [Axis]	**Owned and leased assets [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Gross carrying amount [Member]**	**Accumulated depreciation and impairment [Member]**		
	31/03/2022	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**	**31/03/2022**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		78.47	57.8	
Total Depreciation property plant and equipment		78.47	57.8	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		26.13	3.7	
Total increase (decrease) through transfers and other changes, property, plant and equipment		26.13	3.7	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		32.14	31.83	
Total disposals and retirements, property, plant and equipment		32.14	31.83	
Total increase (decrease) in property, plant and equipment		72.46	29.67	
Property, plant and equipment at end of period	350.17	375.73	303.27	273.6

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]**
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**	**31/03/2022**	**01/04/2023 to 31/03/2024**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	75.23	114.11		75.23
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-78.47	-57.8		
Total Depreciation property plant and equipment	-78.47	-57.8		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	1.26	0.01		27.39
Total increase (decrease) through transfers and other changes, property, plant and equipment	1.26	0.01		27.39
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0.95		32.14
Total disposals and retirements, property, plant and equipment	0	0.95		32.14
Total increase (decrease) in property, plant and equipment	-1.98	55.37		70.48
Property, plant and equipment at end of period	129.96	131.94	76.57	505.69

Disclosure of detailed information about property, plant and equipment [Table] **..(11)**

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

Classes of property, plant and equipment [Axis]	**Office equipment [Member]**			
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Gross carrying amount [Member]**		**Accumulated depreciation and impairment [Member]**	
	01/04/2022 to 31/03/2023	**31/03/2022**	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	114.11			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			78.47	57.8
Total Depreciation property plant and equipment			78.47	57.8
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	3.71		26.13	3.7
Total increase (decrease) through transfers and other changes, property, plant and equipment	3.71		26.13	3.7
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	32.78		32.14	31.83
Total disposals and retirements, property, plant and equipment	32.78		32.14	31.83
Total increase (decrease) in property, plant and equipment	85.04		72.46	29.67
Property, plant and equipment at end of period	435.21	350.17	375.73	303.27

Disclosure of detailed information about property, plant and equipment [Table] **..(12)**

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

Classes of property, plant and equipment [Axis]	**Office equipment [Member]**	**Computer equipments [Member]**		
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**	**Owned and leased assets [Member]**		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Accumulated depreciation and impairment [Member]**	**Carrying amount [Member]**		
	31/03/2022	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**	**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		86.94	75.53	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-96.63	-107.5	
Total Depreciation property plant and equipment		-96.63	-107.5	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		3.25	0.39	
Total increase (decrease) through transfers and other changes, property, plant and equipment		3.25	0.39	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.38	0.18	
Total disposals and retirements, property, plant and equipment		0.38	0.18	
Total increase (decrease) in property, plant and equipment		-6.82	-31.76	
Property, plant and equipment at end of period	273.6	84.88	91.7	123.46

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]**
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**	**31/03/2022**	**01/04/2023 to 31/03/2024**
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	86.94	75.53		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				96.63
Total Depreciation property plant and equipment				96.63
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	171.02	1.37		167.77
Total increase (decrease) through transfers and other changes, property, plant and equipment	171.02	1.37		167.77
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	43.3	89.49		42.92
Total disposals and retirements, property, plant and equipment	43.3	89.49		42.92
Total increase (decrease) in property, plant and equipment	214.66	-12.59		221.48
Property, plant and equipment at end of period	697.56	482.9	495.49	612.68

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]**	
	01/04/2022 to 31/03/2023	**31/03/2022**	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			86.94	75.53
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	107.5		-96.63	-107.5
Total Depreciation property plant and equipment	107.5		-96.63	-107.5
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.98		3.25	0.39
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.98		3.25	0.39
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	89.31		0.38	0.18
Total disposals and retirements, property, plant and equipment	89.31		0.38	0.18
Total increase (decrease) in property, plant and equipment	19.17		-6.82	-31.76
Property, plant and equipment at end of period	391.2	372.03	84.88	91.7

Disclosure of detailed information about property, plant and equipment [Table] **..(15)**

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

Classes of property, plant and equipment [Axis]	**Computer equipments [Member]**			
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Carrying amount [Member]**	**Gross carrying amount [Member]**		
	31/03/2022	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**	**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		86.94	75.53	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		171.02	1.37	
Total increase (decrease) through transfers and other changes, property, plant and equipment		171.02	1.37	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		43.3	89.49	
Total disposals and retirements, property, plant and equipment		43.3	89.49	
Total increase (decrease) in property, plant and equipment		214.66	-12.59	
Property, plant and equipment at end of period	123.46	697.56	482.9	495.49

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]**
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**	**31/03/2022**	**01/04/2023 to 31/03/2024**
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				71.89
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	96.63	107.5		-124.89
Total Depreciation property plant and equipment	96.63	107.5		-124.89
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	167.77	0.98		0.67
Total increase (decrease) through transfers and other changes, property, plant and equipment	167.77	0.98		0.67
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	42.92	89.31		0
Total disposals and retirements, property, plant and equipment	42.92	89.31		0
Total increase (decrease) in property, plant and equipment	221.48	19.17		-52.33
Property, plant and equipment at end of period	612.68	391.2	372.03	326.24

Disclosure of detailed information about property, plant and equipment [Table] **..(17)**

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

Classes of property, plant and equipment [Axis]	**Leasehold improvements [Member]**			
Sub classes of property, plant and equipment [Axis]	**Owned and leased assets [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Carrying amount [Member]**		**Gross carrying amount [Member]**	
	01/04/2022 to 31/03/2023	**31/03/2022**	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	148.8		71.89	148.8
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-119.3			
Total Depreciation property plant and equipment	-119.3			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		11.2	2.46
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		11.2	2.46
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	27.46		0	98.99
Total disposals and retirements, property, plant and equipment	27.46		0	98.99
Total increase (decrease) in property, plant and equipment	2.04		83.09	52.27
Property, plant and equipment at end of period	378.57	376.53	1,097.59	1,014.5

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

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		124.89	119.3	
Total Depreciation property plant and equipment		124.89	119.3	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		10.53	2.46	
Total increase (decrease) through transfers and other changes, property, plant and equipment		10.53	2.46	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	71.53	
Total disposals and retirements, property, plant and equipment		0	71.53	
Total increase (decrease) in property, plant and equipment		135.42	50.23	
Property, plant and equipment at end of period	962.23	771.35	635.93	585.7

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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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	71.89	148.8		71.89
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-124.89	-119.3		
Total Depreciation property plant and equipment	-124.89	-119.3		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.67	0		11.2
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.67	0		11.2
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	27.46		0
Total disposals and retirements, property, plant and equipment	0	27.46		0
Total increase (decrease) in property, plant and equipment	-52.33	2.04		83.09
Property, plant and equipment at end of period	326.24	378.57	376.53	1,097.59

Disclosure of detailed information about property, plant and equipment [Table] **..(20)**

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

Classes of property, plant and equipment [Axis]	**Leasehold improvements [Member]**			
Sub classes of property, plant and equipment [Axis]	**Assets held under lease [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Gross carrying amount [Member]**		**Accumulated depreciation and impairment [Member]**	
	01/04/2022 to 31/03/2023	**31/03/2022**	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	148.8			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			124.89	119.3
Total Depreciation property plant and equipment			124.89	119.3
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	2.46		10.53	2.46
Total increase (decrease) through transfers and other changes, property, plant and equipment	2.46		10.53	2.46
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	98.99		0	71.53
Total disposals and retirements, property, plant and equipment	98.99		0	71.53
Total increase (decrease) in property, plant and equipment	52.27		135.42	50.23
Property, plant and equipment at end of period	1,014.5	962.23	771.35	635.93

Disclosure of detailed information about property, plant and equipment [Table] **..(21)**

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

Classes of property, plant and equipment [Axis]	**Leasehold improvements [Member]**	**Other property, plant and equipment [Member]**		
Sub classes of property, plant and equipment [Axis]	**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]**		
	31/03/2022	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**	**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		250.1	714.54	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-448.88	-787.31	
Total Depreciation property plant and equipment		-448.88	-787.31	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		-0.2	2.94	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-0.2	2.94	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		-56.28	244.88	
Total disposals and retirements, property, plant and equipment		-56.28	244.88	
Total increase (decrease) in property, plant and equipment		-142.7	-314.71	
Property, plant and equipment at end of period	585.7	1,670.59	1,813.29	2,128

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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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	250.1	714.54		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				448.88
Total Depreciation property plant and equipment				448.88
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-0.89	22.01		-0.69
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.89	22.01		-0.69
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	413.66	597.31		469.94
Total disposals and retirements, property, plant and equipment	413.66	597.31		469.94
Total increase (decrease) in property, plant and equipment	-164.45	139.24		-21.75
Property, plant and equipment at end of period	3,960.45	4,124.9	3,985.66	2,289.86

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]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			250.1	714.54
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	787.31		-448.88	-787.31
Total Depreciation property plant and equipment	787.31		-448.88	-787.31
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	19.07		-0.2	2.94
Total increase (decrease) through transfers and other changes, property, plant and equipment	19.07		-0.2	2.94
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	352.43		-56.28	244.88
Total disposals and retirements, property, plant and equipment	352.43		-56.28	244.88
Total increase (decrease) in property, plant and equipment	453.95		-142.7	-314.71
Property, plant and equipment at end of period	2,311.61	1,857.66	1,670.59	1,813.29

Disclosure of detailed information about property, plant and equipment [Table] **..(24)**

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

Classes of property, plant and equipment [Axis]	**Other property, plant and equipment [Member]**			
Sub classes of property, plant and equipment [Axis]	**Assets held under lease [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Carrying amount [Member]**	**Gross carrying amount [Member]**		
	31/03/2022	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**	**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		250.1	714.54	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		-0.89	22.01	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-0.89	22.01	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		413.66	597.31	
Total disposals and retirements, property, plant and equipment		413.66	597.31	
Total increase (decrease) in property, plant and equipment		-164.45	139.24	
Property, plant and equipment at end of period	2,128	3,960.45	4,124.9	3,985.66

Disclosure of detailed information about property, plant and equipment [Table] **..(25)**

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

Classes of property, plant and equipment [Axis]	**Other property, plant and equipment [Member]**			**Other property, plant and equipment, others [Member]**
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]**
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**	**31/03/2022**	**01/04/2023 to 31/03/2024**
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				250.1
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	448.88	787.31		-448.88
Total Depreciation property plant and equipment	448.88	787.31		-448.88
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-0.69	19.07		-0.2
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.69	19.07		-0.2
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	469.94	352.43		-56.28
Total disposals and retirements, property, plant and equipment	469.94	352.43		-56.28
Total increase (decrease) in property, plant and equipment	-21.75	453.95		-142.7
Property, plant and equipment at end of period	2,289.86	2,311.61	1,857.66	1,670.59

Disclosure of detailed information about property, plant and equipment [Table] **..(26)**

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

Classes of property, plant and equipment [Axis]	**Other property, plant and equipment, others [Member]**			
Sub classes of property, plant and equipment [Axis]	**Owned and leased assets [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Carrying amount [Member]**		**Gross carrying amount [Member]**	
	01/04/2022 to 31/03/2023	**31/03/2022**	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member		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	714.54		250.1	714.54
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-787.31			
Total Depreciation property plant and equipment	-787.31			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	2.94		-0.89	22.01
Total increase (decrease) through transfers and other changes, property, plant and equipment	2.94		-0.89	22.01
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	244.88		413.66	597.31
Total disposals and retirements, property, plant and equipment	244.88		413.66	597.31
Total increase (decrease) in property, plant and equipment	-314.71		-164.45	139.24
Property, plant and equipment at end of period	1,813.29	2,128	3,960.45	4,124.9

Disclosure of detailed information about property, plant and equipment [Table] **..(27)**

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Refer to child member	Refer to child member	
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		448.88	787.31	
Total Depreciation property plant and equipment		448.88	787.31	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		-0.69	19.07	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-0.69	19.07	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		469.94	352.43	
Total disposals and retirements, property, plant and equipment		469.94	352.43	
Total increase (decrease) in property, plant and equipment		-21.75	453.95	
Property, plant and equipment at end of period	3,985.66	2,289.86	2,311.61	1,857.66

Disclosure of detailed information about property, plant and equipment [Table] **..(28)**

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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	250.1	714.54		(A) 250.1
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-448.88	-787.31		
Total Depreciation property plant and equipment	-448.88	-787.31		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-0.2	2.94		(B) -0.89
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.2	2.94		-0.89
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-56.28	244.88		(C) 413.66
Total disposals and retirements, property, plant and equipment	-56.28	244.88		413.66
Total increase (decrease) in property, plant and equipment	-142.7	-314.71		-164.45
Property, plant and equipment at end of period	1,670.59	1,813.29	2,128	3,960.45

(A) Right of Use - Property : 250.1 Right of Use - Car : 0

(B) Right of Use - Property : -0.89 Right of Use - Car : 0

(C) Right of Use - Property : 402.24 Right of Use - Car : 11.42

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]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Right of Use		Right of Use	Right of Use
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	(D) 714.54			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			(E) 448.88	(F) 787.31
Total Depreciation property plant and equipment			448.88	787.31
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	(G) 22.01		(H) -0.69	(I) 19.07
Total increase (decrease) through transfers and other changes, property, plant and equipment	22.01		-0.69	19.07
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	(J) 597.31		(K) 469.94	(L) 352.43
Total disposals and retirements, property, plant and equipment	597.31		469.94	352.43
Total increase (decrease) in property, plant and equipment	139.24		-21.75	453.95
Property, plant and equipment at end of period	(A) 4,124.9	(B) 3,985.66	2,289.86	(C) 2,311.61

Footnotes

(A) Right of Use - Property : 4071.34 Right of Use - Car : 53.56

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

(C) Right of Use - Property : 2285.92 Right of Use - Car : 25.69

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

(E) Right of Use - Property : 436.32 Right of Use - Car : 12.56

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

(G) Right of Use - Property : 5.25

(H) Right of Use - Property : -0.69 Right of Use - Car : 0

(I) Right of Use - Property : 3.16

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

(K) Right of Use - Property : 458.54 Right of Use - Car : 11.4

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

Disclosure of detailed information about property, plant and equipment [Table] **..(30)**

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	31/03/2022
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]	
Property, plant and equipment at end of period	(A) 1,857.66

Footnotes

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

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

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	NA	NA	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	NA	NA	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] **..(2)**

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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	3 to 10 years	3 to 10 years	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] **..(3)**

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	3 to 5 years	3 to 5 years	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] **..(4)**

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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	3 to 6 years	3 to 6 years	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] **..(5)**

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	straight-line basis	straight-line basis	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	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.	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]	Owned and leased assets [Member]		Assets held under lease [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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 lin basis	Straight lin basis
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Right-of-use assets are depreciated from the commencement date on a straight-line basis over the lease term.	Right-of-use assets are depreciated from the commencement date on a straight-line basis over the lease term.
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

	01/04/2023 to 31/03/2024
Disclosure of property, plant and equipment [TextBlock]	Textual information (8) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (8)

Disclosure of property, plant and equipment [Text Block]

Property, plant and equipment

Net book value	As at March 31, 2024	As at March 31, 2023
Plant, property and equipment	2,404.97	2,635.67
Capital work in progress	-	-
	2,404.97	2,635.67

Other intangible assets

	As at March 31, 2024	As at March 31, 2023
Net book value		
Computer software	140.09	227.12
Intangible asset under development	-	92.14
	140.09	319.26

[612100] Notes - Impairment of assets

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	-	-
Useful lives or depreciation rates, investment property, cost model	-	-

[400900] Notes - Other intangible assets

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

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	written down value method	written down value method	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	3 years	3 years	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table] **..(2)**

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

Classes of other intangible assets [Axis]	Computer software [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	written down value method	written down value method
Useful lives or amortisation rates, other intangible assets	3 years	3 years
Whether other intangible assets are stated at revalued amount	No	No

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

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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	135.68	141.92		135.68
Amortisation other intangible assets	-217.99	-470.37		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	-4.72	0		390.16
Total increase (decrease) through transfers and other changes, Other intangible assets	-4.72	0		390.16
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	-87.03	-328.45		525.84
Other intangible assets at end of period	140.09	227.12	555.57	2,778.06

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]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	141.92			
Amortisation other intangible assets			217.99	470.37
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0		394.88	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		394.88	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	141.92		612.87	470.37
Other intangible assets at end of period	2,252.22	2,110.3	2,637.97	2,025.1

Disclosure of detailed information about other intangible assets [Table] **..(3)**

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

Classes of other intangible assets [Axis]	**Company other intangible assets [Member]**	**Computer software [Member]**		
Sub classes of other intangible assets [Axis]	**Internally generated and other than internally generated intangible assets [Member]**	**Internally generated and other than internally generated intangible assets [Member]**		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	**Accumulated amortization and impairment [Member]**	**Carrying amount [Member]**		
	31/03/2022	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**	**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		135.68	141.92	
Amortisation other intangible assets		-217.99	-470.37	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		-4.72	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		-4.72	0	
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		-87.03	-328.45	
Other intangible assets at end of period	1,554.73	140.09	227.12	555.57

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

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

Classes of other intangible assets [Axis]	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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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	135.68	141.92		
Amortisation other intangible assets				217.99
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	390.16	0		394.88
Total increase (decrease) through transfers and other changes, Other intangible assets	390.16	0		394.88
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	525.84	141.92		612.87
Other intangible assets at end of period	2,778.06	2,252.22	2,110.3	2,637.97

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

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			135.68	141.92
Amortisation other intangible assets	470.37		-217.99	-470.37
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0		-4.72	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		-4.72	0
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	470.37		-87.03	-328.45
Other intangible assets at end of period	2,025.1	1,554.73	140.09	227.12

Disclosure of detailed information about other intangible assets [Table] **..(6)**

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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		135.68	141.92	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		390.16	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		390.16	0	
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		525.84	141.92	
Other intangible assets at end of period	555.57	2,778.06	2,252.22	2,110.3

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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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]			
Amortisation other intangible assets	217.99	470.37	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]			
Increase (decrease) through other changes	394.88	0	
Total increase (decrease) through transfers and other changes, Other intangible assets	394.88	0	
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	612.87	470.37	
Other intangible assets at end of period	2,637.97	2,025.1	1,554.73

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of other intangible assets [TextBlock]	Textual information (9) [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 (9)

Disclosure of other intangible assets [Text Block]

	As at March 31, 2024	As at March 31, 2023
Net book value		
Computer software	140.09	227.12
Intangible asset under development	-	92.14
	140.09	319.26

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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 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]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	10,015.99	12,095.39	(A) 10,015.99	(B) 12,095.39
Financial liabilities, at fair value	0	0	0	0

Footnotes

(A) Trade payables (total outstanding dues of micro enterprises and small enterprises): 24.68 Trade payables (total outstanding dues of creditors other than micro enterprises and small enterprises): 7483.02 Other non-current financial liabilities: 1690.34 Other current financial liabilities: 817.94

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

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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	78,280.85	72,137.19	22,473.99	21,013.79
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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	(A) 22,473.99	(B) 21,013.79	55,806.86	51,123.4
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: 22473.99

(B) Trade receivables - Current : 21013.79

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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	14,315.68	12,222.55	(A) 14,315.68	(B) 12,222.55
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: 14315.68

(B) Cash and cash equivalents : 12222.55

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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	28,233.21	17,013.09	(A) 28,233.21	(B) 17,013.09
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: 28233.21

(B) Other bank balances : 17013.09

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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	664.04	637.48	(A) 664.04	(B) 637.48
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: 663.33, Other Non-current financial asset: 0.71

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

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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	12,593.93	21,250.28	(A) 12,593.93	(B) 21,250.28
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: 12144.13, Non-Current: 449.80

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

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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	89,220.75	68,399.33	20,782.27	36,526.85
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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	20,782.27	36,526.85	(A) 20,782.27	(B) 36,526.85
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: 20782.27

(B) Investment in equity shares : 36526.85

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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	68,438.48	31,872.48	22,735.94	12,781.64
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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	22,735.94	12,781.64	(A) 22,735.94	(B) 12,781.64
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: 22735.94

(B) Investment in Mutual funds : 12781.64

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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	3,658.73	5,811.1	3,658.73	5,811.1
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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	(A) 3,658.73	(B) 5,811.1	42,043.81	13,279.74
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- Non-Current: 2758.37 Current: 900.36

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

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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	42,043.81	13,279.74	(A) 42,043.81	(B) 13,279.74
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	NA	NA
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Investment in funds (Current & Non-current	Investment in funds (Current & Non-current

Footnotes

(A) Investment in funds- Non-Current: 42043.81

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

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

	01/04/2023 to 31/03/2024
Disclosure of financial instruments [TextBlock]	Textual information (10) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of credit risk [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	

Textual information (10)

Disclosure of financial instruments [Text Block]

D. Financial risk management

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

• Credit risk;
• Liquidity risk; and
• Market risk

i. Risk management framework

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

ii. Credit risk

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

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

	March 31, 2024	March 31, 2023
Asset management, advisory and other fees	20,062.86	18,831.23
Financial product distribution and wealth advisory fees	2,411.13	2,182.56
	22,473.99	21,013.79

Impairment

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

A) Asset management, advisory and other fees

	(Audited) March 31, 2024	(Audited) March 31, 2023
upto 180 days	19,376.95	18,311.95
180 days and more	685.91	519.28
Carrying amount of receivables	20,062.86	18,831.23

B) Financial product distribution and wealth advisory fees

	(Audited) March 31, 2024	(Audited) March 31, 2023

upto 180 days	2,411.13	2,182.56
180 days and more	-	-
Carrying amount of receivables	2,411.13	2,182.56

Loans

	(Audited)	(Audited)
	March 31, 2024	March 31, 2023
Loans	12,144.13	20,796.18

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, 2024, the Group had a working capital of Rs. 102,551.40 lacs including cash and cash equivalents of Rs. 14,315.68 lacs and current investments of Rs. 67,860.92 lacs.

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

Exposure to liquidity risk

The table below analyses the Group's financial liabilities into relevant maturity groupings based on their contractual maturities for all financial liabilities :-

		Contractual cash flows				
As at March 31, 2024	Carrying amount	Total	1 year or less	1-2 years	2-5 years	More than 5 years
Trade payables	7,507.70	7,507.70	7,507.70	-	-	-
Other current financial liabilities	4.33	4.33	4.33	-	-	-
Lease liabilities	1,910.99	1,910.99	813.62	468.87	598.75	29.76

		Contractual cash flows				
As at March 31, 2023	Carrying amount	Total	1 year or less	1-2 years	2-5 years	More than 5 years

Trade payables	9,596.07	9,596.07	9,596.07	-	-	-
Other current financial liabilities	141.97	141.97	141.97	-	-	-
Other non-current financial liabilities	2,357.35	2,357.35	651.28	744.33	855.18	106.56

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, 2024 and March 31, 2023 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, 2024 are as below:

March 31, 2024	Currency			
	SGD	USD	AED	GBP
Financial assets				
Cash and cash equivalents	3,070.52	69.03	29.92	-
Other bank balances	-	-	12.48	-
Trade receivables	631.12	1,260.85	-	9.06
Other financial assets	-	-	2.04	-
	3,701.64	1,329.88	44.44	9.06
Financial liabilities				
Trade payables	307.65	13.05	4.00	9.61
	307.65	13.05	4.00	9.61

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

	7,689.48	746.87	24.08	9.30
Financial liabilities				
Trade payables	1,821.89	35.30	13.37	-
	1,821.89	35.30	13.37	-

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

	Average rate		Year-end spot rate	
INR	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
USD/INR	82.80	79.01	83.37	82.22
AED/INR	22.53	21.46	22.69	22.36
SGD/INR	61.75	58.80	61.67	61.83
GBP/INR	103.58	100.71	105.29	101.87

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
00-Jan-00		
Movement - 5%		
USD	65.84	-65.84
AED	2.02	-2.02
GBP	-0.03	0.03
SGD	169.70	-169.70
	237.54	-237.54

	Profit or loss and Equity	
Effect in INR	Strengthening	Weakening
March 31, 2023		
Movement - 5%		
USD	35.58	-35.58
AED	0.54	-0.54

GBP	0.47	-0.47
SGD	293.38	-293.38
	329.96	-329.96

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 March 31, 2024	As at March 31, 2023
Fixed-rate instruments		
Non-current investments:		
- Investment in debentures	5,130.55	9,864.19
Current investments:		
- Investment in debentures	24,342.71	21,379.38
- Loans	12,144.13	20,796.18
	41,617.39	52,039.75
Variable-rate instruments		
Financial assets	-	-
Financial liabilities	-	-
	-	-
Total (net)	41,617.39	52,039.75

Fair value sensitivity analysis for fixed-rate instruments

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

Cash flow sensitivity analysis for variable-rate instruments

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

[400400] Notes - Non-current investments

Details of non-current investments [Table] **..(1)**

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

Classification of non-current investments [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	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	94.36	2,181.8	1,736.43
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] 0	[shares] 161.47	[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	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	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	2,201.61	1,686.41	878.56	691.77
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	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	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	253.46	402.52	285.12	400.37
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] 223.31	[shares] 362.53	[shares] 165.23	[shares] 252.25

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	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	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	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	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	285.36	414.53	0	0.16
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] 168.05	[shares] 237.05	[shares] 0	[shares] 1,558.79

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	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	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	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Quoted
Non-current investments	2,878.54	0	791.25	0
Name of body corporate in whom investment has been made	Class G units of ASK Real Estate Special Opportunities Fund-IV	Class B units of ASK India Real Estate Special Opportunities Fund Pte. Ltd	Class G units of ASK Real Estate Special Opportunities Offshore Fund-IV	13% redeemable debentures of ATS Heights Private Limited
Number of shares of non-current investment made in body corporate	[shares] 2,688.13	[shares] 0	[shares] 97.5	[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	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Investments in debentures or bonds	Other non-current investments	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Quoted	Unquoted	Quoted
Non-current investments	0.4	0	1,245.81	4,063.97
Name of body corporate in whom investment has been made	Class Z units of ASK Real Estate Special Opportunities Fund-IV	10% redeemable debentures of Kumar Agro Products Private Limited	Class units of ASK Harmony	10% redeemable debentures of ATS Infrabuild Private Limited
Number of shares of non-current investment made in body corporate	[shares] 0.4	[shares] 0	[shares] 1,01,519.66	[shares] 325

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	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Investments in debentures or bonds	Other non-current investments	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Quoted	Unquoted	Quoted
Non-current investments	1,278.99	0	1,275.93	0
Name of body corporate in whom investment has been made	Class C units of ASK Emerging Opportunities Fund	10% redeemable debentures of Wondrous Buildmart Private Limited NCDs	Class C units of ASK Emerging Opportunities Fund Series II	10% redeemable debentures of Solid Properties Private Limited NCDs
Number of shares of non-current investment made in body corporate	[shares] 1,07,416.45	[shares] 0	[shares] 97,010.5	[shares] 0

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

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

Classification of non-current investments [Axis]	19		20	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	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	1,208.63	870.29	1,118.24	928.87
Name of body corporate in whom investment has been made	Class C units of ASK Golden Decade Fund	Class units of ASK Harmony	Class C units of ASK Golden Decade Fund Series II	Class units of ASK Emerging Opportunities Fund
Number of shares of non-current investment made in body corporate	[shares] 98,664.19	[shares] 92,706.82	[shares] 1,01,146.04	[shares] 1,07,416.45

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

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

Classification of non-current investments [Axis]	21		22	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Investments in debentures or bonds	Other non-current investments	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Quoted	Unquoted	Quoted
Non-current investments	1,187.54	253.23	1,247.82	302.19
Name of body corporate in whom investment has been made	Class C units of ASK Growth Fund	8% redeemable non-convertible debentures of Matrix Water Management Pvt. Ltd.	Class C units of ASK Life Fund	8% redeemable non-convertible debentures of Marathon Ventures Pvt. Ltd
Number of shares of non-current investment made in body corporate	[shares] 97,998.59	[shares] 55	[shares] 1,01,285.89	[shares] 33

Details of non-current investments [Table] **..(12)**

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

Classification of non-current investments [Axis]	23		24	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Investments in debentures or bonds	Other non-current investments	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Quoted	Unquoted	Quoted
Non-current investments	1,299.34	378.5	1,024.87	0
Name of body corporate in whom investment has been made	Class C units of ASK Golden Decade Fund III	14.25% redeemable non-convertible debentures of Good Earth Eco Development Pvt Ltd	Class C units of ASK Absolute Return Fund	14.25% redeemable non-convertible debentures of Nexzone Fiscal Services Private Limited
Number of shares of non-current investment made in body corporate	[shares] 99,995	[shares] 44	[shares] 99,995	[shares] 0

Details of non-current investments [Table] **..(13)**

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

Classification of non-current investments [Axis]	25		26	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Investments in mutual funds	Investments in debentures or bonds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Quoted	Unquoted
Non-current investments	21,399.24	868.81	0	541.44
Name of body corporate in whom investment has been made	Class F units of ICAV ASK Indian Entrepreneur Fund	Class G units of ASK Real Estate Special Opportunities Fund-IV	13% redeemable debentures of ATS Heights Private Limited	Class G units of ASK Real Estate Special Opportunities Offshore Fund-IV
Number of shares of non-current investment made in body corporate	[shares] 20,00,000	[shares] 810	[shares] 84	[shares] 67.5

Details of non-current investments [Table] **..(14)**

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

Classification of non-current investments [Axis]	27		28	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in debentures or bonds	Investments in mutual funds	Investments in debentures or bonds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Quoted	Unquoted	Quoted	Unquoted
Non-current investments	2,124.12	0.4	148.06	936.08
Name of body corporate in whom investment has been made	10% redeemable debentures of ATS Infrabuild Private Limited	Class Z units of ASK Real Estate Special Opportunities Fund-IV	8% redeemable non-convertible debentures of Matrix Water Management Pvt. Ltd.	Class C units of ASK Emerging Opportunities Fund Series II
Number of shares of non-current investment made in body corporate	[shares] 325	[shares] 0.4	[shares] 64	[shares] 97,010.5

Details of non-current investments [Table] **..(15)**

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

Classification of non-current investments [Axis]	29		30	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in debentures or bonds	Investments in mutual funds	Investments in debentures or bonds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Quoted	Unquoted	Unquoted	Unquoted
Non-current investments	100	918.37	0	341.76
Name of body corporate in whom investment has been made	14.5% redeemable non-convertible debentures of Uditi Premises Pvt. Ltd	Class C units of ASK Golden Decade Fund	14.25% redeemable non-convertible debentures of Good Earth Eco Development Pvt Ltd	Class C units of ASK Golden Decade Fund Series II
Number of shares of non-current investment made in body corporate	[shares] 10	[shares] 98,664.19	[shares] 0	[shares] 40,287.98

Details of non-current investments [Table] **..(16)**

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

Classification of non-current investments [Axis]	31		32	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in debentures or bonds	Investments in mutual funds	Investments in debentures or bonds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	50.65	443.06	0	999.22
Name of body corporate in whom investment has been made	8% redeemable non-convertible debentures of Marathon Ventures Pvt. Ltd	Class C units of ASK Growth Fund	14.25% redeemable non-convertible debentures of Nexzone Fiscal Services Private Limited	Class C units of ASK Life Fund
Number of shares of non-current investment made in body corporate	[shares] 6	[shares] 49,997.5	[shares] 0	[shares] 1,01,285.89

Details of non-current investments [Table] **..(17)**

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

Classification of non-current investments [Axis]	33		34	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in debentures or bonds	Investments in mutual funds	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Quoted
Non-current investments	3.45	1,003.59	293.52	332.21
Name of body corporate in whom investment has been made	14.50% redeemable non-convertible debentures of Eldeco Infrastructure & Properties Limited	Class C units of ASK Golden Decade Fund III	14.75% redeemable non-convertible debentures of Sowparnika Projects & Infrastructure Pvt. Ltd.	14.50% redeemable non-convertible debentures of Eldeco Infrastructure & Properties Limited
Number of shares of non-current investment made in body corporate	[shares] 4	[shares] 99,995	[shares] 34	[shares] 39

Details of non-current investments [Table] **..(18)**

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

Classification of non-current investments [Axis]	35	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Quoted
Non-current investments	38.57	216.89
Name of body corporate in whom investment has been made	14.75% redeemable non-convertible debentures of Good Earth Eco Communication Pvt Ltd	14.75% redeemable non-convertible debentures of Sowparnika Projects & Infrastructure Pvt. Ltd.
Number of shares of non-current investment made in body corporate	[shares] 4	[shares] 26

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

	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (11) [See below]	
Aggregate amount of quoted non-current investments	2,372.18	4,317.2
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	42,430	14,509.53
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (11)

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

During the earlier periods, the Holding Company had purchased small quantities of equity shares of various companies listed on the stock exchanges in India. These investments were written off in the earlier periods. The market value of these investments as at March 31, 2024 is Rs. 26.43 lacs (March 31, 2023: Rs. 21.21 lacs).

[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	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Quoted	Quoted	Quoted	Quoted
Current investments	900.36	0	0	0
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	14.5% redeemable non-convertible debentures of Uditi Premises Pvt. Ltd	10% redeemable debentures of ATS Infrabuild Private Limited	8% redeemable non-convertible debentures of Matrix Water Management Pvt. Ltd.	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] 90	[shares] 75	[shares] 0	[shares] 0

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

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

Classification of current investments [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds	Investment in other Indian companies preference shares
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	Quoted	Unquoted	Unquoted
Current investments	151.96	264.11	0	0
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	8% redeemable non-convertible debentures of Marathon Ventures Pvt. Ltd	8% redeemable non-convertible debentures of Matrix Water Management Pvt. Ltd.	14.25% redeemable non-convertible debentures of Good Earth Eco Development Pvt Ltd	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] 18	[shares] 146	[shares] 0	[shares] 0

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

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

Classification of current investments [Axis]	5		6	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	0	0	0	45.79
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	14.50% redeemable non-convertible debentures of Eldeco Infrastructure & Properties Limited	10% redeemable debentures of Wondrous Buildmart Private Limited	14.75% redeemable non-convertible debentures of Sowparnika Projects & Infrastructure Pvt. Ltd.	8% redeemable non-convertible debentures of Marathon Ventures Pvt. Ltd
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 5

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

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

Classification of current investments [Axis]	7		8	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	7,396.75	800.02	10,345.62	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	15.00% redeemable non-convertible debentures of Marathon NextGen Realty Ltd	14.25% redeemable non-convertible debentures of Good Earth Eco Development Pvt Ltd	5% redeemable non-convertible debentures of GMR Airports Limited	14.25% redeemable non-convertible debentures of Nexzone Fiscal Services Private Limited
Number of shares of current investment made in body corporate	[shares] 928	[shares] 93	[shares] 10,000	[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	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	1,501.08	0	1,013	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 Spandana Sphoorty Financial Ltd. (Dec 25 maturity) of face value of Rs. 1 lac each	Protected Market-Linked Non-Convertible Debentures of Fullerton India Credit Company Ltd. of face value of Rs. 10 lacs each	N D R INVIT Trust	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] 150	[shares] 0	[shares] 10,00,000	[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	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	1,266.44	0	1,767.5	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 NAVI Finserve Limited (Nov 24 maturity) of face value of Rs. 1 lac each	Protected Market-Linked Non-Convertible Debentures of Shriram Transport Finance Company Ltd. of face value of Rs. 10 lacs each	National Highway Infra Trust	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] 1,200	[shares] 0	[shares] 14,00,000	[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	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	0	117.59	0	242.52
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 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 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] 0	[shares] 10	[shares] 0	[shares] 22

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

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

Classification of current investments [Axis]	15		16	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in debentures or bonds	Investments in mutual funds	Investments in debentures or bonds	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	0	4,855.93	0	3,610.31
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	Secured Market-Linked Non-Convertible Debentures of Asirvad Microfinance Ltd. (Jan 24 maturity) of face value of Rs. 10 lacs each	Aditya Birla Sun Life Liquid Fund - Growth Direct Plan Option	Secured Market-Linked Non-Convertible Debentures of Spandana Sphoorty Financial Ltd. (May 23 maturity) of face value of Rs. 1 lac each	HDFC Liquid Fund - Growth Direct Plan Option
Number of shares of current investment made in body corporate	[shares] 0	[shares] 13,37,416.94	[shares] 0	[shares] 81,622.278

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

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

Classification of current investments [Axis]	17		18	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in debentures or bonds	Investments in mutual funds	Investments in debentures or bonds	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	0	2,763.71	0	1,551.59
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 of Shriram Finance Ltd. (Nov 23 maturity) of face value of Rs. 10 lacs each	ICICI Prudential Liquid Fund - Growth Direct Plan Option	Secured Market-Linked Non-Convertible Debentures of MAS Financial Services Ltd. (Jan 24 maturity) of face value of Rs. 10 lacs each	Aditya Birla Sunlife Overnight fund Growth - Direct Plan
Number of shares of current investment made in body corporate	[shares] 0	[shares] 8,29,483.765	[shares] 0	[shares] 1,27,972.005

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

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

Classification of current investments [Axis]	19		20	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in debentures or bonds	Investments in mutual funds	Investments in mutual funds	Investment in subsidiaries equity instruments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	0	0	6,459.86	36,526.85
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 Oxyzo Financial Services P Ltd. (Sep 24 maturity) of face value of Rs. 10 lacs each	A S K Investment Managers Limited PMS	Aditya Birla Sun Life Liquid Fund - Growth Direct Plan Option	Investment in NSE shares
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 6,47,416.29	[shares] 0

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

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

Classification of current investments [Axis]	21		22	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in debentures or bonds	Investments in mutual funds	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	6,747.8	519.61	6,539.9	492.18
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	H D F C Liquid Fund - Growth Direct Plan Option	14.50% redeemable non-convertible debentures of Eldeco Infrastructure & Properties Limited	I C I C I Prudential Liquid Fund - Growth Direct Plan Option	14.75% redeemable non-convertible debentures of Sowparnika Projects & Infrastructure Pvt. Ltd.
Number of shares of current investment made in body corporate	[shares] 30,173.99	[shares] 61	[shares] 4,27,286.77	[shares] 59

Details of current investments [Table] **..(12)**

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

Classification of current investments [Axis]	23		24	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in debentures or bonds	Investments in mutual funds	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	2,988.27	8,253.39	0.11	4,481.6
Basis of valuation of current investments	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL	Investments measured at FVTPL
Name of body corporate in whom investment has been made	Aditya Birla Sunlife Overnight fund Growth - Direct Plan	15.00% redeemable non-convertible debentures of Marathon NextGen Realty Ltd	H D F C Overnight fund Growth - Direct Plan	Asirvad Micro Finance Limited SR 1-2500 BR NCD 29JN24
Number of shares of current investment made in body corporate	[shares] 2,30,745.73	[shares] 825	[shares] 2.34	[shares] 384

Details of current investments [Table] **..(13)**

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

Classification of current investments [Axis]	25		26	27
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investment in subsidiaries equity instruments	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	20,782.27	5,507.15	252.23	244.44
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	Investment in shares	Spandana Sphoorty Financial Limited TR 2 BR NCD 16MY23	Secured Market-Linked Non-Convertible Debentures of of Shriram City Union Finance Ltd. (Nov 23 maturity) of face value of Rs. 10 lacs each	Secured Market-Linked Non-Convertible Debentures of MAS Financial Services Ltd. (Jan 24 maturity) of face value of Rs. 10 lacs each
Number of shares of current investment made in body corporate	[shares] 0	[shares] 4,434	[shares] 22	[shares] 22

Details of current investments [Table] **..(14)**

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

Classification of current investments [Axis]	28	29
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investments in debentures or bonds	Investments in mutual funds
Class of current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted
Current investments	158.75	0.1
Basis of valuation of current investments	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 Oxyzo Financial Services P Ltd. (Sep 24 maturity) of face value of Rs. 10 lacs each	HDFC Overnight fund Growth - Direct Plan
Number of shares of current investment made in body corporate	[shares] 14	[shares] 2.342

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

	31/03/2024	31/03/2023
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	900.36	264.11
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	66,960.56	70,423.76
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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	51,146.18	37,995.19
Net cash flows from (used in) operating activities	51,146.18	37,995.19
Net cash flows from (used in) investing activities, continuing operations	-25,684.02	-26,405.47
Net cash flows from (used in) investing activities	-25,684.02	-26,405.47
Net cash flows from (used in) financing activities, continuing operations	-23,369.03	-1,225.82
Net cash flows from (used in) financing activities	-23,369.03	-1,225.82

[400100] Notes - Equity share capital

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

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Type of share	Equity	Equity	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	Equity	Equity Class A	Equity Class A
Name of shareholder	Refer to child member	Refer to child member	Sameer Koticha	Sameer Koticha
Permanent account number of shareholder			AAWPK9080A	AAWPK9080A
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 7,85,01,994	[shares] 8,01,49,610	[shares] 83,52,000	[shares] 83,52,000
Percentage of shareholding in company	92.92%	95.59%	9.89%	9.96%

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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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 Trust	Fortress Trust	BCP Topco XII Pte Ltd	BCP Topco XII Pte Ltd
Permanent account number of shareholder	AAATF6994J	AAATF6994J		
Country of incorporation or residence of shareholder	INDIA	INDIA	SINGAPORE	SINGAPORE
Number of shares held in company	[shares] 65,00,000	[shares] 65,00,000	[shares] 6,36,49,994	[shares] 6,52,97,610
Percentage of shareholding in company	7.69%	7.75%	75.34%	77.88%

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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
Number of shares authorised	[shares] 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] 8,43,52,556	[shares] 8,37,13,547		[shares] 8,43,52,556
Value of shares issued	1,687.05	1,674.27		1,687.05
Number of shares subscribed and fully paid	[shares] 8,43,52,556	[shares] 8,37,13,547		[shares] 8,43,52,556
Value of shares subscribed and fully paid	1,687.05	1,674.27		1,687.05
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] 8,43,52,556	[shares] 8,37,13,547		[shares] 8,43,52,556
Total value of shares subscribed	1,687.05	1,674.27		1,687.05
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 8,43,52,556	[shares] 8,37,13,547		[shares] 8,43,52,556
Value of shares called	1,687.05	1,674.27		1,687.05
Value of shares paid-up	1,687.05	1,674.27		1,687.05
Par value per share				[INR/shares] 2
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of other issues of shares	[shares] 6,39,009	[shares] 16,21,162		[shares] 6,39,009
Total aggregate number of shares issued during period	[shares] 6,39,009	[shares] 16,21,162		[shares] 6,39,009
Total increase (decrease) in number of shares outstanding	[shares] 6,39,009	[shares] 16,21,162		[shares] 6,39,009
Number of shares outstanding at end of period	[shares] 8,43,52,556	[shares] 8,37,13,547	[shares] 8,20,92,385	[shares] 8,43,52,556
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other issues during period	12.78	32.42		12.78
Total aggregate amount of increase in equity share capital during period	12.78	32.42		12.78
Total increase (decrease) in share capital	12.78	32.42		12.78
Equity share capital at end of period	(A) 1,687.05112	(B) 1,674.27094	1,641.8477	1,687.05112
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 6,36,49,994	[shares] 6,52,97,610		[shares] 6,36,49,994
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 6,36,49,994	[shares] 6,52,97,610		[shares] 6,36,49,994
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Equity

(A) Equity share capital : 1687.05

(B) Equity share capital : 1674.27

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]	
	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity	
Number of shares authorised	[shares] 10,00,00,000	
Value of shares authorised	2,000	
Number of shares issued	[shares] 8,37,13,547	
Value of shares issued	1,674.27	
Number of shares subscribed and fully paid	[shares] 8,37,13,547	
Value of shares subscribed and fully paid	1,674.27	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 8,37,13,547	
Total value of shares subscribed	1,674.27	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 8,37,13,547	
Value of shares called	1,674.27	
Value of shares paid-up	1,674.27	
Par value per share	[INR/shares] 2	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of other issues of shares	[shares] 16,21,162	
Total aggregate number of shares issued during period	[shares] 16,21,162	
Total increase (decrease) in number of shares outstanding	[shares] 16,21,162	
Number of shares outstanding at end of period	[shares] 8,37,13,547	[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 other issues during period	32.42	
Total aggregate amount of increase in equity share capital during period	32.42	
Total increase (decrease) in share capital	32.42	
Equity share capital at end of period	1,674.27094	1,641.8477
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 6,52,97,610	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 6,52,97,610	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Equity	

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (12) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes

Textual information (12)

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

Share Capital

		As at March 31, 2024	As at March 31, 2023
a	Authorised :		
	10,00,00,000 (March 31, 2023: 10,00,00,000) equity shares of Rs. 2 each	2,000.00	2,000.00
	Total	2,000.00	2,000.00
b	Issued, subscribed and paid up:		
	8,44,83,220 (March 31, 2023: 8,37,13,547) equity shares of Rs. 2 each fully paid up	1,687.04	1,674.26
	Total	1,687.04	1,674.26
c	Reconciliation of number of shares outstanding at the beginning and at the end of the year :		
	Equity shares :		
	Outstanding at the beginning of the year (Refer note 'e' below)	8,38,40,440	8,22,19,278
	Shares issued on exercise of employee stock options	6,42,780	16,21,162
	Outstanding at the end of the period	8,44,83,220	8,38,40,440

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

The Company has a two class of equity shares :-

1) Class A equity shares rank equally with regard to dividends and share in the Company's residual assets.

The equity shareholders are entitled to receive dividend as declared from time to time subject to payment of dividend to preference shareholders, if any. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid.

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

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

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

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

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

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

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

Equity shares	As at March 31, 2024		As at March 31, 2023	
	No. of shares	% holding	No. of shares	% holding
Sameer Koticha	83,52,000	9.89%	83,52,000	9.96%
Fortress Trust (Through Mr. Monik Koticha, Managing Trustee)	65,00,000	7.69%	65,00,000	7.75%
BCP Topco XII Pte Ltd	6,36,49,994	75.34%	6,52,97,610	77.88%

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

	As at March 31, 2024	As at March 31, 2023
	No. of shares	No of shares
Particulars		
Employee stock option schemes- 2012 (ESOP 2012) [refer note 14(e)]	46,96,848	52,26,848
Employee stock option schemes- 2014 (ESOP 2014) [refer note 14(e)]	18,33,042	18,70,178
Employee stock option schemes- 2022 (ESOP 2022)	18,23,314	19,44,189
	83,53,204	90,41,215

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

	As at March 31, 2024	As at March 31, 2023
	Aggregate no. of shares	Aggregate no. of shares
Equity Shares:		
Issued under various stock option plans of the Group *	1,20,67,031	1,18,70,129

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

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

	As at March 31, 2024	As at March 31, 2023
	No. of shares	No of shares
Particulars		
Employee stock appreciation scheme- 2018 (ESAR 2018)	24,43,180	26,06,744
	24,43,180	26,06,744

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

- No shares have been bought back during the period of five periods immediately preceding the reporting date.
- 35,010 equity shares of Rs. 10 each, fully paid up have been issued for consideration other than cash during the financial year ended March 31, 2016.
- 66,406,320 equity shares of Rs. 2 each, fully paid up have been allotted as bonus shares during financial year ended March 31, 2019.
- 267,345 equity shares of Rs. 2 each, fully paid up have been issued for consideration other than cash during the year ended March 31, 2019. These shares were issued for a consideration of 476,084 shares of ASK Property Investment Advisors Private Limited.

k. Details of shares held by promoter :

As at March 31, 2024

Promoter Name	No of Shares at the beginning of the year	Change during the year	No of Shares at the end of the year	% of Total Shares	% change during the year
Sameer Koticha	83,52,000	-	83,52,000	9.89%	-
Fortress Trust (Through Mr. Monik Koticha, Managing Trustee)	65,00,000	-	65,00,000	7.69%	-
	1,48,52,000	-	1,48,52,000	17.58%	

As at March 31, 2023

Promoter Name	No of Shares at the beginning of the year	Change during the year	No of Shares at the end of the year	% of Total Shares	% change during the year
Sameer Koticha	83,52,000	-	83,52,000	9.96%	-
Fortress Trust (Through Mr. Monik Koticha, Managing Trustee)	65,00,000	-	65,00,000	7.75%	-
	1,48,52,000	-	1,48,52,000	17.71%	

[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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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	342.89	603.43		342.89
Deferred tax liabilities	3,921.2	5,438.34		3,921.2
Net deferred tax liability (assets)	3,578.31	4,834.91	2,022.35	3,578.31
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-1,256.6	2,812.56		-1,256.6
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	-1,256.6	2,812.56		-1,256.6
Total increase (decrease) in deferred tax liability (assets)	-1,256.6	2,812.56		-1,256.6
Deferred tax liability (assets) at end of period	3,578.31	4,834.91	2,022.35	3,578.31
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]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	603.43		444.18	(A) 463.71
Deferred tax liabilities	5,438.34			
Net deferred tax liability (assets)	4,834.91	2,022.35	-444.18	-463.71
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	2,812.56		19.53	(B) -86.44
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	2,812.56		19.53	(B) -86.44
Total increase (decrease) in deferred tax liability (assets)	2,812.56		19.53	-86.44
Deferred tax liability (assets) at end of period	4,834.91	2,022.35	-444.18	-463.71
Description of other temporary differences	Refer to child member		Difference between depreciation and amortisation as per books of account and tax depreciation	Difference between depreciation and amortisation as per books of account and tax depreciation

Footnotes

(A) Deferred tax assets (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : 172.59 Deferred tax liabilities (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : 291.12

(B) Deferred tax assets (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : -30.48 Deferred tax liabilities (net) - Difference between depreciation and amortisation as per books of account and tax depreciation : -55.96

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]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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		379.44	(A) 375.2	
Net deferred tax liability (assets)	-377.27	-379.44	-375.2	-331.29
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		-4.24	(B) -43.91	
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		-4.24	(B) -43.91	
Total increase (decrease) in deferred tax liability (assets)		-4.24	-43.91	
Deferred tax liability (assets) at end of period	-377.27	-379.44	-375.2	-331.29
Description of other temporary differences		Provision for employee benefits	Provision for employee benefits	

Footnotes

(A) Deferred tax assets (net) - Provision for employee benefits : 160.66 Deferred tax liabilities (net) - Provision for employee benefits : 214.54

(B) Deferred tax assets (net) - Provision for employee benefits : -21.98 Deferred tax liabilities (net) - Provision for employee benefits : -21.93

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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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	85.67	(A) 80.52		0
Net deferred tax liability (assets)	-85.67	-80.52	-82.51	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-5.15	(B) 1.99		0
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-5.15	(B) 1.99		0
Total increase (decrease) in deferred tax liability (assets)	-5.15	1.99		0
Deferred tax liability (assets) at end of period	-85.67	-80.52	-82.51	0
Description of other temporary differences	Share based payment cost	Share based payment cost		Amortisation of upfront fees

Footnotes

(A) Deferred tax liabilities (net) - Share based payment cost : 80.52

(B) Deferred tax liabilities (net) - Share based payment cost : 1.99

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]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0		-844.95	(A) -118.99
Deferred tax liabilities			50.35	(B) 44.68
Net deferred tax liability (assets)	0	-9.13	895.3	163.67
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	(C) 9.13		731.63	(D) -133.41
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) 9.13		731.63	(D) -133.41
Total increase (decrease) in deferred tax liability (assets)	9.13		731.63	-133.41
Deferred tax liability (assets) at end of period	0	-9.13	895.3	163.67
Description of other temporary differences	Amortisation of upfront fees		Fair valuation of investments	Fair valuation of investments

Footnotes

(A) Deferred tax liabilities (net) - Fair valuation of investments : -118.99

(B) Deferred tax assets (net)- Fair valuation of investments : 44.68

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

(D) Deferred tax assets (net)- Fair valuation of investments : -33.59 Deferred tax liabilities (net) - Fair valuation of investments : -99.82

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

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 5 [Member]	Other temporary differences 6 [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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		278.55	(A) -197.01	
Net deferred tax liability (assets)	297.08	-278.55	197.01	-28.06
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		-475.56	(B) 225.07	
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		-475.56	(B) 225.07	
Total increase (decrease) in deferred tax liability (assets)		-475.56	225.07	
Deferred tax liability (assets) at end of period	297.08	-278.55	197.01	-28.06
Description of other temporary differences		Others	Others	

Footnotes

(A) Deferred tax liabilities (net) - Others : -197.01

(B) Deferred tax liabilities (net) - Others : 170.16 Deferred tax assets (net) - Others : 54.91

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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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	3,797.06	(A) 5,331.6		73.79
Net deferred tax liability (assets)	3,797.06	5,331.6	2,508.84	73.79
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-1,534.54	(B) 2,822.76		11.73
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	-1,534.54	(B) 2,822.76		11.73
Total increase (decrease) in deferred tax liability (assets)	-1,534.54	2,822.76		11.73
Deferred tax liability (assets) at end of period	3,797.06	5,331.6	2,508.84	73.79
Description of other temporary differences	Amortisation of brokerage	Amortisation of brokerage		Fair valuation of security deposits

Footnotes

(A) Deferred tax liabilities (net) - Amortisation of brokerage : 5331.60

(B) Deferred tax liabilities (net) - Amortisation of brokerage : 2822.76

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]	
	01/04/2022 to 31/03/2023	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) 62.06	
Net deferred tax liability (assets)	62.06	44.69
Deferred tax expense (income) [Abstract]		
Deferred tax expense (income)		
Deferred tax expense (income) recognised in profit or loss	(B) 17.37	
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Deferred tax expense (income) recognised in profit or loss	(B) 17.37	
Total increase (decrease) in deferred tax liability (assets)	17.37	
Deferred tax liability (assets) at end of period	62.06	44.69
Description of other temporary differences	Fair valuation of security deposits	

Footnotes

(A) Deferred tax assets (net) - Fair valuation of security deposits : 17.20 Deferred tax liabilities (net) - Fair valuation of security deposits : 44.86

(B) Deferred tax assets (net) - Fair valuation of security deposits : -8.41 Deferred tax liabilities (net) - Fair valuation of security deposits : 25.78

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of income tax [TextBlock]	Textual information (13) [See below]	
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	12,682.07	7,562.17
Adjustments for current tax of prior periods	0.04	-3.2
Total current tax expense (income) and adjustments for current tax of prior periods	12,682.11	7,558.97
Other components of deferred tax expense (income)	-1,416.55	2,826.2
Total tax expense (income)	11,265.56	10,385.17
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	51,524.83	43,969.98
Other tax effects for reconciliation between accounting profit and tax expense (income)	11,265.56	10,385.17
Total tax expense (income)	11,265.56	10,385.17
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	51,524.83	43,969.98

Textual information (13)

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, 2024	As at March 31, 2023	For the year ended March 31, 2024	For the year ended March 31, 2023
Deferred tax assets				
Difference between depreciation and amortisation as per books of account and tax depreciation	168.73	172.59	-3.86	30.48
Provision for employee benefits	156.84	160.66	-3.82	21.98
Impairment of Assets	3.05	-	3.05	-
Share based payment cost	6.58	-	6.58	-
Others	101.64	-	101.64	-54.91
Deferred tax assets (A)	436.84	333.25	103.59	-2.45
Deferred tax liabilities				
Fair valuation of investments/ recoverable expenses	-	-44.68	44.68	33.59
Fair valuation of security deposits	-23.44	-17.20	-6.24	8.41
Deferred tax liabilities (B)	-23.44	-61.88	38.44	42.00
Deferred tax assets (net) (A+B)	413.40	271.37	142.03	39.55

Statement of Deferred tax liabilities (net)	Balance Sheet		Statement of profit and loss	
	As at March 31, 2024	As at March 31, 2023	For the year ended March 31, 2024	For the year ended March 31, 2023
Deferred tax assets				
Difference between depreciation and amortisation as per books of account and tax depreciation	275.45	291.12	-15.67	55.96

Provision for employee benefits	222.60	214.54	8.06	21.93
Share based payment cost	85.67	80.52	5.15	-1.99
Amortisation of upfront fees	-	-	-	-9.13
Fair valuation of investments/ recoverable expenses	-844.95	-118.99	-725.96	99.82
Others	278.55	-185.29	463.84	-170.16
Deferred tax assets (A)	17.32	281.90	-264.58	-3.57
Deferred tax liabilities				
Amortisation of brokerage	-3,797.06	-5,331.60	1,534.54	-2,822.76
Fair valuation of security deposits	-50.35	-44.86	-5.49	-25.78
Deferred tax liabilities (B)	-3,847.41	-5,376.46	1,529.05	-2,848.54
Deferred tax liabilities (net) (A+B)	-3,830.09	-5,094.56	1,264.47	-2,852.11

Reconciliation of deferred tax liabilities (net) :	For the year ended March 31, 2024	For the year ended March 31, 2023
Opening balance as at Beginning of the year	-5,094.56	-2,254.17
Tax credit during the year recognised in the statement of profit and loss	1,275.22	-2,877.44
Tax (credit) / charge during the year recognised in other comprehensive income	-10.75	25.33
Closing balance as at end of the year	-3,830.09	-5,106.28

Reconciliation of deferred tax assets (net) :

	For the year ended March 31, 2024	For the year ended March 31, 2023
Opening balance as at Beginning of the year	271.37	231.82
Tax credit / (charge) during the year recognised in the statement of profit and loss	141.33	39.55
Tax (charge) / credit during the year recognised in other comprehensive income	0.70	-
Closing balance as at end of the year	413.40	271.37

Tax expenses

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

	For the year ended March 31, 2024	For the year ended March 31, 2023
Income tax expenses in respect of:		
Current year	12,682.07	7,562.17
Short tax provision for earlier years	0.04	-3.20
Total current tax	12,682.11	7,558.97
Deferred tax on origination and reversal of temporary differences	-1,416.55	2,826.20
Total deferred tax	-1,416.55	2,826.20
Total tax expenses	11,265.56	10,385.17

(b) Amounts recognised in other comprehensive income

	For the year ended March 31, 2024			For the year ended March 31, 2023		
	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	39.98	-10.05	29.93	-100.63	25.33	-75.30
	39.98	-10.05	29.93	-100.63	25.33	-75.30

(c) Reconciliation of effective tax rate

	For the year ended March 31, 2024		For the year ended March 31, 2023	
	Amount	% terms	Amount	% terms
Profit before tax	51,524.83		43,836.91	
Statutory tax rate	25.17%		25.17%	
Tax using the Group's domestic tax rate	12,967.77	25.17%	11,032.87	25.17%
Tax effect of:				
Expenses not allowed for tax purpose	202.63	0.39%	150.59	0.34%
Income not considered for tax purpose/exempt income	-1,351.37	(2.62%)	-846.97	(1.93%)

Deferred tax asset not recognized in loss making subsidiary	-475.59	(0.92%)	163.33	0.37%
Others	-77.88	(0.15%)	-148.14	(0.34%)
Total tax expense for the year	11,265.56	21.86%	10,385.17	23.69%
Current Tax	12,682.11		7,558.97	
Deferred tax	-1,416.55		2,826.20	
Total tax expenses	11,265.56		10,385.17	

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

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

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

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
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	22,486.11	21,024.76	22,486.11	21,024.76
Allowance for bad and doubtful debts	12.12	10.97	12.12	10.97
Total trade receivables	22,473.99	21,013.79	22,473.99	21,013.79
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

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]		Secured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	449.8	454.1	0	0
Allowance for bad and doubtful loans	0	0	0	0
Total loans	449.8	454.1	0	0
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]			
Classification of loans [Axis]	Loans [Member]		Security deposits [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	449.8	454.1	0	0
Allowance for bad and doubtful loans	0	0	0	0
Total loans	449.8	454.1	0	0
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] **..(3)**

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]	Security deposits [Member]		Other loans [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	(A) 449.8	(B) 454.1	0	0
Allowance for bad and doubtful loans	0	0	0	0
Total loans	449.8	454.1	0	0
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] **..(4)**

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]	Other loans [Member]		Other loans, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	0	0	0
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	0	0	0
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] **..(5)**

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]	Other loans, others [Member]		Loans [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Classification of assets based on security [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	0	12,144.13	20,796.18
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	0	12,144.13	20,796.18
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] **..(6)**

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]			
Classification of assets based on security [Axis]	Secured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	12,081.75	0	62.38	20,796.18
Allowance for bad and doubtful loans	0	0	0	0
Total loans	12,081.75	0	62.38	20,796.18
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] **..(7)**

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Security deposits [Member]			
Classification of assets based on security [Axis]	Secured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	(A) 12,081.75	0	0	0
Allowance for bad and doubtful loans	0	0	0	0
Total loans	12,081.75	0	0	0
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) Receivable from financing business

Details of loans [Table] **..(8)**

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 [Member]			
Classification of assets based on security [Axis]	Secured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	0	62.38	20,796.18
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	0	62.38	20,796.18
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] **..(9)**

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]	Secured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	0	(A) 62.38	(B) 20,796.18
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	0	62.38	20,796.18
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) Receivable from financing business: 62.38

(B) Receivable from financing business : 20796.18

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

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

Other current assets others [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	5,280.52	930.65	362.83	121.03
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	5,280.52	930.65	362.83	121.03

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	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	10,120.91	20,253.39	2,241.01	1,736.52
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Unamortised client referral expense	Unamortised client referral expense	Income tax asset	Income tax asset
Other non-current assets, others	10,120.91	20,253.39	2,241.01	1,736.52

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

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

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

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

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

Other current financial assets others [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	1,698.98	1,672.47	-1,035.65	-1,035.65
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Expenses recoverable from funds	Expenses recoverable from funds	Less:- Impairment of assets	Less:- Impairment of assets
Other current financial assets others	1,698.98	1,672.47	-1,035.65	-1,035.65

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	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	0.71	0.66
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	0.71	0.66

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	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	4.33	141.97	813.62	521.37
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	4.33	141.97	813.62	521.37

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		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	592.97	0	1,097.37	1,835.98
Other non-current financial liabilities others [Abstract]				
Other non-current financial liabilities others [Line items]				
Description other non-current financial liabilities others	Client referral payable	Client referral payable	Lease liabilities	Lease liabilities
Other non-current financial liabilities, others	592.97	0	1,097.37	1,835.98

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

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

Other current liabilities, others [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	0	0	89.6	183.29
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Deferred income (upfront fees)	Deferred income (upfront fees)	Others	Others
Other current liabilities, others	0	0	89.6	183.29

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

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

Other current liabilities, others [Axis]	3	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	-0.01	-0.01
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Adjustment	Adjustment
Other current liabilities, others	-0.01	-0.01

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]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	1,108.61	1,060.15	158.27	137.5
Provision leave encashment	(A) 236.53	(B) 267.29	(C) 15.53	(D) 25.81
Provision other employee related liabilities	(E) 253.75	(F) 52.12	(G) 5,764.22	(H) 4,716.11
Total provisions for employee benefits	1,598.89	1,379.56	5,938.02	4,879.42
CSR expenditure provision	0	0	0	0
Total provisions	1,598.89	1,379.56	5,938.02	4,879.42

Footnotes

(A) Compensated absences: 236.53

(B) Compensated absences: 267.29

(C) Compensated absences: 15.53

(D) Compensated absences: 25.81

(E) Provision for impairment of assets: 253.75

(F) Provision for impairment of assets:52.12

(G) Bonus: 5764.22

(H) Bonus : 4716.11

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]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	10.32	12.48	10.32	12.48
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]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	10.32	12.48	10.32	12.48
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]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1,230.96	1,191.14	1,230.96	1,191.14
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]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1,230.96	1,191.14	803.28	611.17
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]	
	31/03/2024	31/03/2023
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) 427.68	(B) 579.97
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: 427.68

(B) Balances with government authorities : 579.97

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

	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (14) [See below]	
Total other non-current financial assets	0.71	0.66
Advances, non-current	10.32	12.48
Total other non-current assets	(A) 12,372.24	(B) 22,002.39
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	(C) 6,303.81	(D) 12,221.84
Total balance with banks	6,303.81	12,221.84
Cash on hand	1.27	0.71
Others	(E) 8,010.6	(F) 0
Total cash and cash equivalents	14,315.68	12,222.55
Bank balance other than cash and cash equivalents	28,233.21	17,013.09
Total cash and bank balances	42,548.89	29,235.64
Nature of other cash and cash equivalents	Remittance in transit	
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current financial assets	663.33	636.82
Advances, current	1,230.96	1,191.14
Total other current assets	6,874.31	2,242.82
Total other non-current financial liabilities	1,690.34	1,835.98
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	817.95	663.34
Revenue received in advance	5.19	28.63
Advance received from customers	21,373.12	23,545.28
Total other advance	21,373.12	23,545.28
Withholding taxes payable	(G) 3,352.54	(H) 1,728.73
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	3,352.54	1,728.73
Total other current liabilities	(I) 24,820.44	(J) 25,485.92

Footnotes

(A) Income tax assets (net) : 2241.01 Other non-current assets : 10131.23

(B) Income tax assets (net) : 1736.52 Other non-current assets : 20265.87

(C) In current account : 6303.81

(D) In current account : 12221.84

(E) Remittance in transit : 8010.6

(F) Remittance in transit : 0

(G) Statutory dues : 3352.54

(H) Statutory dues : 1728.73

(I) Other current liabilities : 24820.45 Adjustment : -0.01

(J) Other current liabilities : 25485.93 Adjustment : -0.01

Textual information (14)

Disclosure of notes on trade receivables explanatory [Text Block]

Trade receivables

(Unsecured, considered good unless otherwise stated)

	As at March 31, 2024	As at March 31, 2023
Trade receivables	22,486.11	21,024.76
Trade receivables- Credit impaired	-12.12	-10.97
Total	22,473.99	21,013.79
Current portion	22,473.99	21,013.79
Non- current portion	-	-

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

Due from directors:	1.11	0.48

As at 31 March 2024

	Unbilled 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	4,153.13	17,647.07	298.20	291.33	66.07	30.31	22,486.11
Which have significant increase in credit risk	-	-	-	-	-	-	-
Credit impaired	-	-12.12	-	-	-	-	-12.12
Disputed Trade Receivables							
Considered good	-	-	-	-	-	-	-
which have significant increase in credit risk	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-
Total	4,153.13	17,634.95	298.20	291.33	66.07	30.31	22,473.99

As at 31 March 2023

	Unbilled not due	Outstanding for following periods from due date of payment					Total
		Less than 6 Months	6 months – 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables							
Considered good	-	20,505.48	383.94	103.09	24.73	7.52	21,024.76
Which have significant increase in credit risk	-	-	-	-	-	-	-
Credit impaired	-	-10.97	-	-	-	-	-10.97
Disputed Trade Receivables							
Considered good	-	-	-	-	-	-	-
Which have significant increase in credit risk	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-
Total	-	20,494.51	383.94	103.09	24.73	7.52	21,013.79

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (15) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Net worth of company	0	0
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

Textual information (15)

Disclosure of additional balance sheet notes explanatory [Text Block]

Other equity

	As at March 31, 2024	As at March 31, 2023
Retained earnings	1,26,632.31	1,06,025.03
Securities premium	24,297.84	23,774.68
Share options outstanding account	2,081.95	2,206.45
General reserve	419.18	419.18
Capital redemption reserve	52.44	52.44
Statutory reserve	1,452.08	1,047.19
Capital reserve	7.42	7.42
Other comprehensive income	-27.62	-57.55
Foreign currency translation reserve	-755.26	-121.76
Total	1,54,160.34	1,33,353.08

Nature and purpose of other reserves:

Retained earnings

Retained earnings represents surplus/accumulated earnings of the Group 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.

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 Holding Company.

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, 2024	As at March 31, 2023
Other equity movement			
i)	Retained earnings		
	Opening balance	1,06,025.03	78,820.82
	Net profit for the year	40,259.27	33,451.74
	Transactions with non-controlling interest	-1.61	-2.61
	Transferred from retained earnings to statutory reserve	-404.89	-468.69
	Utilisation of dividend	-19,245.49	-5,776.23
	Closing balance	1,26,632.31	1,06,025.03
ii)	Securities premium		
	Opening balance	23,774.68	22,049.20
	Premuim received on share options exercised	523.16	1,725.48
	Closing balance	24,297.84	23,774.68
iii)	Share options outstanding account		
	Opening balance	2,206.45	2,451.02
	Share based payment cost	-124.50	-244.57
	Closing balance	2,081.95	2,206.45
iv)	General reserve		
	Opening balance	419.18	419.18
	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	1,047.19	578.50
	Transferred from retained earnings to special reserve	404.89	468.69
	Closing balance	1,452.08	1,047.19
vii)	Capital reserve		

	Opening balance	7.42	7.42
	Closing balance	7.42	7.42
viii)	Other comprehensive income		
	Opening balance	-57.55	17.75
	Remeasurement of defined benefit plan (net of tax)	29.93	-75.30
	Transaction with non-controlling interest	-	-
	Deferred tax	-	-
	Closing balance	-27.62	-57.55
ix)	Foreign currency translation reserve		
	Opening balance	-121.76	-52.74
	Addition during the year	-633.50	-69.02
	Closing balance	-755.26	-121.76

Trade payables**

	March 31, 2024	March 31, 2023
total outstanding dues of micro enterprises and small enterprises ***	24.68	-
total outstanding dues of creditors other than micro enterprises and small enterprises	7,483.02	9,596.07
Total	7,507.70	9,596.07
Current portion	7,507.70	9,596.07
Non- current portion	-	-

Due to directors

** The carrying amount of trade payables as at reporting date approximates fair value.

*** The Group has not received any information from suppliers regarding their status under Micro, Small and Medium Enterprises Development Act, 2006, disclosure relating to amounts unpaid as at the year end together with interest paid / payable as required under the said Act has been given below :-

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

		As at March 31, 2024	As at March 31, 2023
a)	The principal amount remaining unpaid to any supplier as at the end of the accounting year	24.68	-
b)	The interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-	-
c)	The amount of interest paid, along with the amount of payment made to the supplier beyond the appointed day during the accounting year	-	-
d)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this Act	-	-

e) The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
f) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid	-	-

Trade Payable Ageing

		Outstanding for following periods from due date of payment				
As at 31 March 2024	Unbilled not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Total outstanding dues of micro enterprises and small enterprises	-	24.68	-	-	-	24.68
Total outstanding dues of creditors other than micro enterprises and small enterprises	4,222.55	3,059.20	195.79	5.48	-	7,483.02
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
Total	4,222.55	3,083.88	195.79	5.48	-	7,507.70

		Outstanding for following periods from due date of payment				
As at 31 March 2023	Unbilled not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	9,533.48	23.59	39.00	-	9,596.07
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
Total	-	9,533.48	23.59	39.00	-	9,596.07

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 gearing ratio. For this purpose, adjusted net debt is defined as total liabilities less cash and cash equivalent.

	(Audited)	(Audited)
	March 31, 2024	March 31, 2023
Total liabilities	57,133.49	50,611.46
Less : Cash and cash equivalent	14,315.68	12,222.55
Adjusted net debt	42,817.81	38,388.91
Total equity	1,56,015.47	1,38,866.34
Adjusted equity	1,56,015.47	1,38,866.34
Adjusted net gearing ratio	0.27	0.28

Other Statutory Information (for the current year and previous year) :

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

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

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

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

V. The Group 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 Group 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 Group 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 Group 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 Group has used accounting software wealth Spectrum and Sun System for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software except that audit trail feature is not enabled at the database level insofar as it relates to sun accounting software. Further no instance of audit trail feature being tampered with was noted in respect of other software.
IX. The Group has not been declared wilful defaulter by any bank or financial institution or other lender.

Loans:

	As at March 2024			As at March 2023		
Particulars	Amortised cost	FVTPL	Total	Amortised cost	FVTPL	Total
Corporate credit	7,928.40	-	7,928.40	15,949.10	-	15,949.10

Retail Credit	4,215.73	-	4,215.73	4,847.08	-	4,847.08
Total Gross	12,144.13	-	12,144.13	20,796.18	-	20,796.18
Impairment loss allowance (incl. in Provisions) (Refer Note 39 A)	253.75	-	253.75	52.12	-	52.12
	253.75	-	253.75	52.12	-	52.12

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 2024				As at March 2023			
Particulars	Stage I	Stage II	Stage III	Total	Stage I	Stage II	Stage III	Total
Performing								
High Graded	11,559.13	-	585.00	12,144.13	20,796.18	-	-	20,796.18
Non-Performing	-	-	-	-	-	-	-	-
Total	11,559.13	-	585.00	12,144.13	20,796.18	-	-	20,796.18

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.

The Group records allowance for expected credit losses for all financial assets, other than financial assets held at FVTPL.Equity instruments are not subjected to impairment allowance.

The Group follows ‘simplified approach’ for recognition of impairment loss allowance on trade receivables. The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition. However, if receivables contain a significant financing component, the Group measures the loss allowance by applying general approach.

For all other financial assets, where ECL to be recognised, the Group recognises lifetime ECL when there has been a significant increase in credit risk (SICR) since initial recognition. If, on the other hand, the credit risk has not increased significantly since initial recognition, the Group measures the loss allowance for such instrument at an amount equal to 12-month expected credit losses (12m ECL). The assessment of whether lifetime ECL should be recognised is based on significant increases in the likelihood or risk of a default occurring since initial recognition instead of an evidence of a financial asset being credit-impaired at the reporting date or an actual default occurring.

Lifetime ECL represents the expected credit losses that will result from all possible default events over the expected life. In contrast, 12m ECL represents the portion of lifetime ECL that is expected to result from default events that are possible within 12 months after the reporting date.

The measurement of ECL is a function of the probability of default (PD), loss given default (LGD) (i.e. the magnitude of the loss if there is a default) and the exposure at default (EAD). The assessment of the PD and LGD is based on historical data adjusted for forward-looking information. EAD, for financial assets, is represented by the assets’ gross carrying amount at the reporting date; for loan commitments and financial guarantee contracts, the EAD includes the amount drawn down as at the reporting date, together with any additional amounts expected to be drawn down in the future by default date determined based on historical trend, the Group’s understanding of the specific future financing needs of the borrowers, and other relevant forward-looking information.

For financial assets, ECL is estimated as the difference between all contractual cash flows that are due to the Group in accordance with the contract and all the cash flows that the Group expects to receive, discounted at the original effective interest rate. The Group recognises an impairment loss or reversal of impairment loss in the profit and loss statement with a corresponding adjustment to their carrying amount through a loss allowance account.

Reconciliation / movement for the year ended March 31, 2024

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	20,796.18	52.12	-	-	-	-	20,796.18	52.12
Transfer of financial assets								
Stage I to Stage III	(585.00)	(2.34)	-	-	585.00	2.34	-	-
Remeasurement of ECL arising from transfer of stage (net)	-	-	-	-	-	202.41	-	202.41
New assets originated / repayments received (net)	(8,652.05)	(0.78)	-	-	-	-	(8,652.05)	(0.78)
Closing balance	11,559.13	49.00	-	-	585.00	204.75	12,144.13	253.75

Reconciliation / movement for the year ended March 31, 2023

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	6,269.01	15.68	-	-	-	-	6,269.01	15.68
New assets originated / repayments received (net)	14,527.17	36.44	-	-	-	-	14,527.17	36.44
Closing balance	20,796.18	52.12	-	-	-	-	20,796.18	52.12

Equity accounted investees

See accounting policies in Note 1

	(Audited)	(Audited)
	March 31, 2024	March 31, 2023
Interest in joint venture	354.50	354.50

Joint venture

ASK Pravi Capital Advisors Private Limited ('ASK Pravi'), is a joint venture between ASK Investment Managers Limited and Pravi Capital Advisors LLP. The Group is engaged in the business of providing advisory, consulting and other related services to venture capital funds, individuals and body corporates in India.

The Group has 50% ownership interest. Accordingly, the Group has classified its interest in ASK Pravi as a joint venture.

The following table summarises the financial information of ASK Pravi and the carrying amount of the Group's interest in ASK Pravi.

	(Audited)	(Audited)
	March 31, 2024	March 31, 2023
Percentage ownership interest	50.00%	50.00%
Non-current assets	3.82	6.75
Current assets	678.09	896.61
Non-current liabilities December 31, 2018: Rs. 615,139)	-	14.71
Current liabilitiesr 31, 2018: Rs. 26,932,439)	20.42	5.42
Net assets	661.49	883.23
Group's share of net assets (50%)	330.75	441.62
Carrying amount of interest in Joint venture	-	354.50

	For the year ended March 31, 2024	For the year ended March 31, 2023
Revenue from Operations	-	29.41
Other income	60.97	23.64
Depreciation and amortisation	2.89	17.84
Interest expense	0.75	1.71
Income tax expense	-	-
Loss	-218.67	-266.13
Other comprehensive income	-	-
Total comprehensive income	-218.67	-266.13
Group's share of Profit (50%)	-109.34	-133.07
Group's share of total comprehensive income (50%)	-109.34	-133.07
Add : Additional provision for impairment		-
Total	-109.34	-133.07

Associates

The Group has 34.64 % in ASK Investment Funds ICAV - Fund was incorporated on 23 May 2022 with Central Bank of Ireland. The Group interest is accounted using Net Asset Value (NAV) method in the consolidated financial statements.

The Group has 33.10 % in ASK Absolute Return Fund was incorporated on 31 January 2024 in India. The Group interest is accounted using Net Asset Value (NAV) method in the consolidated financial statements.

The Group has complied with Rule 3 of companies (Accounts) Rules, 2014 amended on 5th August 2022 relating to maintainace of electronic books of accounts and other relevant books and papers are accessible in India at all times and backup of accounts and other relevant books and papers are mainitained in electronic mode within India and kept in servers physically located in India on daily basis.

Code on Social Security, 2020

The Code on Social Security, 2020 (‘Code’), relating to employee benefits during employment and post-employment benefits received Presidential assent in September 29, 2020. The Code has been published in the Gazette of India. However,the date on which the Code will come into effect has not been notified. The Group will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.

[611800] Notes - Revenue

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

	01/04/2023 to 31/03/2024
Disclosure of revenue [TextBlock]	Textual information (16) [See below]

Textual information (16)

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, 2024 and March 31, 2023 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, 2024

Particulars	Asset management	Wealth advisory	NBFC and others	Elimination	Total
Asset management, advisory and other fees					
Fixed management, advisory and other fees	89,237.14	-	50.79	-290.13	88,997.80
Equity performance fees	2,154.43	-	-	-	2,154.43
Real estate performance fees	-	-	-	-	-
Financial product distribution and wealth advisory fees	-	16,918.82	-	-8,321.70	8,597.12
Total	91,391.57	16,918.82	50.79	-8,611.83	99,749.35
Fund Based Revenue - NBFC			6,501.28		6,501.28
Grand total as per Segment	91,391.57	16,918.82	6,552.07	-8,611.83	1,06,250.63

For the year ended March 31, 2023

Particulars	Asset management	Wealth advisory	NBFC and others	Elimination	Total
Asset management, advisory and other fees					
Fixed management, advisory and other fees	75,564.18	-	720.52	-245.62	76,039.08
Equity performance fees	906.46	-	-	-	906.46
Real estate performance fees	481.57	-	-	-	481.57
Financial product distribution and wealth advisory fees	-	20,242.19	-	-8,719.38	11,522.81
Total	76,952.21	20,242.19	720.52	-8,965.00	88,949.92

Fund Based Revenue - NBFC	-	-	3,753.02	-	3,753.02
Grand total as per Segment	76,952.21	20,242.19	4,473.54	-8,965.00	92,702.94

(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, 2024 and year ended March 31, 2023.

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Opening balance	16.60	36.28
Add: Invoiced during the year but not recognised as revenue	-	100.46
Less: Revenue recognised during the year	16.60	120.14
Closing balance	-	16.60

(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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits

Disclosure of defined benefit plans [Table] **..(1)**

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	1,328.59	1,230.99
Plan assets, at fair value	61.71	33.34
Net surplus (deficit) in plan	-1,266.88	-1,197.65
Actuarial assumption of discount rates	6.97%	7.15%

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**
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**	**31/03/2022**	**01/04/2023 to 31/03/2024**
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)	174.07	155.75		174.07
Interest expense (income), net defined benefit liability (assets)	79.76	63.55		83.13
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)	-2.32	-2.1		0
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	-7.91	13.91		-7.91
Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets)	50.2	-93.16		50.2
Total loss (gain) on remeasurement, net defined benefit liability (assets)	39.97	-81.35		42.29
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)	232.97	106.28		88.34
Total contributions to plan, net defined benefit liability (assets)	232.97	106.28		88.34
Increase (decrease) through other changes, net defined benefit liability (assets)	88.34	9.7		(A) -28.97
Total increase (decrease) in net defined benefit liability (assets)	69.23	204.07		97.6
Net defined benefit liability (assets) at end of period	1,266.88	1,197.65	993.58	1,328.59

(A) Benefits paid: -28.97

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	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity		Gratuity	Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	155.75			
Interest expense (income), net defined benefit liability (assets)	65.83		3.37	2.28
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)	0		2.32	2.1
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	13.91			
Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets)	-93.16			
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-79.25		2.32	2.1
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)	9.71		-144.63	-96.57
Total contributions to plan, net defined benefit liability (assets)	9.71		-144.63	-96.57
Increase (decrease) through other changes, net defined benefit liability (assets)	-86.5		(A) -117.31	-96.2
Total increase (decrease) in net defined benefit liability (assets)	204.62		28.37	0.55
Net defined benefit liability (assets) at end of period	1,230.99	1,026.37	61.71	33.34

(A) Benefits paid: -117.31

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
	31/03/2022
Disclosure of net defined benefit liability (assets) [Abstract]	
Disclosure of net defined benefit liability (assets) [Line items]	
Net defined benefit liability (assets) at end of period	32.79

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

	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**
Disclosure of employee benefits [TextBlock]	Textual information (17) [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 (17)

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. 671.57 lacs (previous year Rs. 570.27 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, 2024. 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	(Audited)	(Audited)
	March 31, 2024	March 31, 2023
Present value of funded obligations (A)	1,328.59	1,230.99
Fair Value of plan assets (B)	61.71	33.34
Present value of funded obligations (A - B)	1,266.88	1,197.65
Unrecognised past service cost- non vested benefits	-	-
Net Liability recognised in the balance Sheet	1,266.88	1,197.65
Net deficit / (assets) are analysed as:		
Liabilities	1,266.88	1,197.65
Assets	-	-
Of the above funded obligation:		
Current	158.27	137.50
Non-current	1,108.61	1,060.15

(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, 2024	As at March 31, 2023	As at March 31, 2024	As at March 31, 2023	As at March 31, 2024	As at March 31, 2023
Opening balance	1,230.99	1,026.39	33.34	32.82	1,197.65	993.57
Adjustment to opening fair value of plan assets	-	-	-	-	-	-
Current service cost	174.07	155.75	-	-	174.07	155.75
Past service cost (non-vested benefits)	-	-	-	-	-	-
Past service cost (vested benefits)	-	-	-	-	-	-
Interest cost (income)	83.13	65.83	3.37	2.28	79.76	63.55
	1,488.19	1,247.97	36.71	35.10	1,451.48	1,212.87
Included in OCI						
Remeasurement loss (gain):						
Actuarial loss (gain) arising from:						
Experience	-50.20	93.16	-	-	-50.20	93.16
Financial and demographic assumptions	7.91	-13.91	-	-	7.91	-13.91
Expected return from plan assets	-	-	-2.32	-2.10	2.32	2.10
	-42.29	79.25	-2.32	-2.10	-39.97	81.35
Others						
Contributions paid by the employer	-88.34	-9.71	144.63	96.57	-232.97	-106.28
Benefits paid	-28.97	-86.52	-117.31	-96.23	88.34	9.71
Unrecognised past service cost- non vested benefits	-	-	-	-	-	-
Closing balance	1,328.59	1,230.99	61.71	33.34	1,266.88	1,197.65
Represented by						
Net defined benefit asset					-	-
Net defined benefit liability					1,266.88	1,197.65

(d) Components of defined benefit plan cost:

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Recognised in statement of profit or loss		
Current service cost	174.07	155.75
Interest cost / (income) (net)	79.76	63.55
Expected return on plan assets		
Past service cost (non-vested benefits)	-	-
Past service cost (vested benefits)	-	-
Unrecognised Past Service Cost- non vested benefits	-	-
Total	253.83	219.30
Recognised in other comprehensive income		
Remeasurement of net defined benefit liability	-42.29	79.25
Return on plan assets excluding net interest	2.32	2.10
Cumulative post employment loss recognised in the Statement of changes in equity	-39.97	81.35

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
(e) Major category of plan assets as a percentage of total plan		
Funded with LIC	100%	100%
(New Group Gratuity Cash Accumulation Plan)		

(f) Defined benefit obligations

i. Actuarial assumptions

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

	As at March 31, 2024	As at March 31, 2023
Discount rate	6.97%	7.15%
Salary escalation rate	10.00%	10.00%
Attrition rates	PS: 0 to 40 : 10%	PS: 0 to 40 : 10%
Mortality	IALM(2012-14)Ult.	IALM(2012-14)Ult.

Notes:

1. Discount rate

The discount rate are based on the benchmark yields available on Government Bonds at the valuation date with terms matching that of the liabilities.

2. Salary escalation rate

The estimates of future salary increases takes into account the inflation, seniority, promotion and other relevant factors.

3. Assumptions regarding future mortality experience are set in accordance with the statistics published by the Life Insurance Corporation of India.

ii. Sensitivity analysis

Reasonably possible changes at the reporting date to one of the relevant actuarial assumptions, holding other assumptions constant, would have affected the defined benefit obligation by the amounts shown below.

	As at March 31, 2024		As at March 31, 2023	
	Increase	Decrease	Increase	Decrease
Discount rate (+/- 1%)	1,245.50	1,396.78	1,142.92	1,286.76
Salary escalation rate (+/- 1%)	1,365.11	1,271.20	1,255.19	1,168.60

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, 2020	March 31, 2021	March 31, 2022	March 31, 2023	March 31, 2024
PVO at end of the period	695.59	793.42	1,026.37	1,230.99	1,328.59
Plan assets	34.95	42.77	32.79	33.34	61.71
Surplus/(Deficit)	-660.64	-750.65	-993.58	-1,197.65	-1,266.88
Experience adjustments on plan assets	-25.42	6.56	3.50	2.10	2.32

(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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
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	954.41	905.96	1,237.74	1,956.66

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]	
	31/03/2024	31/03/2023
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease and operating lease by lessee [Line items]		
Minimum finance lease payments payable	0	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of leases [TextBlock]	Textual information (18) [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 (18)

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, 2024	As at March 31, 2023
Right of use - assets , except for investment property	1,655.30	1,785.42
Right of use - car	15.29	27.87
Total	1,670.59	1,813.29

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

Right of use - assets

Particulars	Property	Car	Total
Gross block as at March 31, 2024	3,918.31	42.14	3,960.45
Depreciation charge during the year	2,263.01	26.85	2,289.86
Net block as at March 31, 2024	1,655.30	15.29	1,670.59
Additions to the Right of use - assets and car		250.10	714.54

Lease Liabilities

	As at March 31, 2024	As at March 31, 2023
Maturity analysis - contractual undiscounted cash flows		
Less than one year	954.41	905.96
One to five years	1,237.74	1,956.66
More than five years	-	-
Total undiscounted lease liabilities	2,192.15	2,862.62

Lease liabilities included in the statement of financial position	1,910.99	2,357.35
Current	813.62	521.37
Non-current	1,097.37	1,835.98

Amount recognised in the statement of profit and loss

	For the year ended March 31, 2024	For the year ended March 31, 2023
Interest on lease liabilities	259.12	273.12
Expenses relating to short term leases	160.60	115.70

Amount recognised in the statement of cash flows

	As at March 31, 2024	As at March 31, 2023
Total cash outflow for leases	(986.96)	-880.01

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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) 1,06,250.63	(B) 92,702.94
Total revenue from operations other than finance company	1,06,250.63	92,702.94
Total revenue from operations	1,06,250.63	92,702.94
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	41.67	183.77
Total interest income on current investments	41.67	183.77
Total interest income	41.67	183.77
Dividend income [Abstract]		
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	(C) 3,548.36	(D) 2,027.11
Total net gain/loss on sale of investments	3,548.36	2,027.11
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(E) 2,230.61	(F) 1,690.28
Total other non-operating income	2,230.61	1,690.28
Total other income	5,820.64	3,901.16
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest lease financing	269.63	273.12
Total interest expense	269.63	273.12
Total finance costs	269.63	273.12
Employee benefit expense [Abstract]		
Salaries and wages	21,851.48	16,412.48
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Employee share based payment [Abstract]		
Employee share based payment- Equity settled	87.16	73.49
Total employee share based payment	87.16	73.49
Gratuity	295.56	194.41
Staff welfare expense	289.05	264.83
Other employee related expenses	(G) 671.57	(H) 570.27
Total employee benefit expense	23,194.82	17,515.48
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	1,028.04	1,591.51
Total depreciation, depletion and amortisation expense	1,028.04	1,591.51
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	160.6	115.7
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	160.35	195.05
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	83.36	185.05
Total rates and taxes excluding taxes on income	83.36	185.05
Subscriptions membership fees	1,061.25	932.66
Electricity expenses	80.5	66.2
Telephone postage	250.35	245.05

Printing stationery	80.12	99.4
Travelling conveyance	714.6	668.87
Legal professional charges	720.2	559.47
Training recruitment expenses	167.21	86.73
Directors sitting fees	61.75	84.1
Donations subscriptions	0.96	0.9
Advertising promotional expenses	734.98	629.61
Cost repairs maintenance other assets	2,074.03	1,777
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	101.04	96.67
Total payments to auditor	101.04	96.67
CSR expenditure	840.1	592.66
Miscellaneous expenses	(I) 28,762.55	(J) 26,918.89
Total other expenses	36,053.95	33,254.01
Current tax [Abstract]		
Current tax pertaining to previous years	0.04	-3.2
Current tax pertaining to current year	12,682.07	7,562.17
Total current tax	(K) 12,682.11	(L) 7,558.97

Footnotes

(A) Asset management, advisory and other fees : 84216.81 Financial product distribution and wealth advisory fees : 9520.48 Fund based revenue - NBFC : 6501.28 Net gain on fair value changes : 6012.06 : 0 : 0

(B) Asset management, advisory and other fees : 77427.12 Financial product distribution and wealth advisory fees : 11522.81 Fund based revenue - NBFC : 3837.18 Net gain on fair value changes : -84.17 : 0 : 0

(C) Mutual Fund : 34.04 Sale of current investments : 2714.13 Net gain on foreign currency transactions and translation : 800.19

(D) Mutual Fund : 124.49 Sale of current investments : 1822.45 Net gain on foreign currency transactions and translation : 80.17

(E) Interest on others : 2137.95 Miscellaneous income : 92.66

(F) Interest on others : 1528.37 Miscellaneous income : 161.91

(G) Defined contribution plan - Provident fund (refer note Employee benefit) : 671.57

(H) Defined contribution plan - Provident fund (refer note Employee benefit) : 570.27

(I) Client referral : 27181.64 Impairment for financial assets : 600.13 Advances written off : 20.7 Office expenses : 228.78 Miscellaneous expenses : 731.3

(J) Client referral : 26018.86 Impairment for financial assets : 254.9 Advances written off : 2.36 Office expenses : 213.71 Miscellaneous expenses : 429.06

(K) Current tax : 12682.07 Short tax provision for earlier years : 0.04

(L) Current tax : 7562.17 Short tax provision for earlier years : -3.2

[613200] Notes - Cash flow statement

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of cash flow statement [TextBlock]	Textual information (19) [See below]		
Cash and cash equivalents cash flow statement	14,315.68	12,222.55	1,858.65
Cash and cash equivalents	14,315.68	12,222.55	
Income taxes paid (refund), classified as operating activities	3,901.91	5,930.85	
Total income taxes paid (refund)	3,901.91	5,930.85	

Textual information (19)

Disclosure of cash flow statement [Text Block]

Balance with banks :		
- In current account	6,303.81	12,221.84
Cash on hand	1.27	0.71
Remittance in transit	8,010.60	-
Total	14,315.68	12,222.55

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]	Textual information (20) [See below]	
Other Comprehensive income, attributable to owners of parent	-603.57	-144.32
Other Comprehensive income, attributable to non-controlling interests	0	0
Share of profit (loss) of associates accounted for using equity method	0	-133.07
Share of profit (loss) of joint ventures accounted for using equity method	0	0
Total share of profit (loss) of associates and joint ventures accounted for using equity method	(A) 0	(B) -133.07
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	1,06,250.63	92,702.94
Total revenue from sale of services	(C) 1,06,250.63	(D) 92,702.94
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

Footnotes

(A) Share of loss in joint venture : 0

(B) Share of loss in joint venture : -133.07

(C) Asset management, advisory and other fees : 84216.81 Financial product distribution and wealth advisory fees : 9520.48 Fund based revenue - NBFC : 6501.28 Net gain on fair value changes : 6012.06 : 0 : 0

(D) Asset management, advisory and other fees : 77427.12 Financial product distribution and wealth advisory fees : 11522.81 Fund based revenue - NBFC : 3837.18 Net gain on fair value changes : -84.17 : 0 : 0

Textual information (20)

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

Payment to auditors:

	For the year ended March 31, 2024	For the year ended March 31, 2023
Auditor's remuneration		
- Audit fees	86.34	82.16
In other capacity		
- Certification services (refer note below)	10.06	9.00
Out of pocket expenses	4.64	5.51
Total	101.04	96.67

Details of corporate social responsibility expenditure

	For the year ended March 31, 2024	For the year ended March 31, 2023
As per the provisions of Section 135 of the Companies Act, 2013		
Amount to be spent by the Company during the year	711.36	579.80
Amount approved by the Board to be spent during the year	711.36	579.80
Amount Spent (Paid in Cash)		
(i) Construction/acquisition of any asset	-	-
(ii) On purposes other than (i) above	711.36	579.80
Amount Spent (Yet to be paid in Cash)		
(i) Construction/acquisition of any asset	-	-
(ii) On purposes other than (i) above	-	-
Details related to spent / unspent obligations:		
Contribution to Public Trust	-	-
Contribution to Charitable Trust	-	-
Unspent amount in relation to:	-	-
Ongoing project	-	-
Other than ongoing project	-	-
Details of ongoing project and other than ongoing project		
Opening Balance		

With Company	-	-
In Separate CSR Unspent Account	141.12	256.22
Add: Amount Required to be spent during the year	711.36	579.80
Less: Amount Spent during the year		
From Company's Bank Account	688.19	438.68
From Separate CSR Unspent Account	141.12	256.22
Closing Balance		
With Company*	23.17	141.12
In Separate CSR Unspent Account	-	-

* The unspent amount will be transferred to unspent CSR account within 30 days from the end of the financial year, in accordance with the Companies Act, 2013 read with the CSR Amendment Rules.

Details of related party transactions in relation to CSR expenditure as per relevant Accounting Standard :

	For the year ended March 31, 2024	For the year ended March 31, 2023
Amount Paid to ASK Foundation	829.31	694.90
(Refer note 30 related party disclosure)		
Paid to external parties	-	-

Ratio Analysis and its elements	As at March 31, 2024	As at March 31, 2023	% Variance	Reason for variance	Numerator	Denominator
Ratio						
Current ratio - (times)	3.05	3.42	-10.77%	NA	Current Assets	Current Liabilities
Return on Equity Ratio - (%)	27.68%	27.76%	-0.28%	NA	Net Profits after taxes	Average Shareholder’s Equity
Trade Receivable Turnover Ratio (in times)	5.15	4.41	17.00%	NA	Revenue from operations	Average Trade Receivable
Trade Payable Turnover Ratio (in times)	4.22	4.72	-10.47%	NA	Other expenses	Average Trade Payables
Net Capital Turnover Ratio (in times)	1.04	0.91	14.35%	NA	Total Income	Working capital = Current assets – Current liabilities
Net Profit Ratio (in times)	0.36	0.35	3.74%	NA	Net Profit	Total Income
Return on Capital Employed - (%)	32.47%	31.36%	3.54%	NA	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liabilities

[611200] Notes - Fair value measurement

Disclosure of significant unobservable inputs used in fair value measurement of assets [Table] ..(1)

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

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of assets [Axis]	Classes of assets [Member]		Classes of assets [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of fair value measurement of assets [Table] **..(1)**

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

Measurement [Axis]	**At fair value [Member]**			**Recurring fair value measurement [Member]**
Classes of assets [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]**
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**	**31/03/2022**	**01/04/2023 to 31/03/2024**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	1,12,663.1	89,514.6	52,801.99	1,12,663.1
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	23,148.5	36,712.61		23,148.5
Total increase (decrease) in fair value measurement, assets	23,148.5	36,712.61		23,148.5
Assets at end of period	1,12,663.1	89,514.6	52,801.99	1,12,663.1
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]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	89,514.6	52,801.99	1,12,663.1	89,514.6
Nature of other assets	Refer to child member		Refer to child member	Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	36,712.61		23,148.5	36,712.61
Total increase (decrease) in fair value measurement, assets	36,712.61		23,148.5	36,712.61
Assets at end of period	89,514.6	52,801.99	1,12,663.1	89,514.6
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Nature of other assets	Refer to child member		Refer to child member	Refer to child member

Disclosure of fair value measurement of assets [Table] **..(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]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	52,801.99	22,735.94	12,781.64	37,638.72
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		9,954.3	-24,857.08	
Total increase (decrease) in fair value measurement, assets		9,954.3	-24,857.08	
Assets at end of period	52,801.99	22,735.94	12,781.64	37,638.72
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]**
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**	**31/03/2022**	**01/04/2023 to 31/03/2024**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	22,735.94	12,781.64	37,638.72	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	9,954.3	-24,857.08		0
Total increase (decrease) in fair value measurement, assets	9,954.3	-24,857.08		0
Assets at end of period	22,735.94	12,781.64	37,638.72	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]**	
	01/04/2022 to 31/03/2023	**31/03/2022**	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	0	0	0
Nature of other assets	Refer to child member		Investment in preference shares	Investment in preference shares
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).	Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	0		0	0
Total increase (decrease) in fair value measurement, assets	0		0	0
Assets at end of period	0	0	0	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		NA	NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		NA	NA
Nature of other assets	Refer to child member		Investment in preference shares	Investment in preference shares

Disclosure of fair value measurement of assets [Table] **..(6)**

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

Measurement [Axis]	**Recurring fair value measurement [Member]**			
Classes of assets [Axis]	**Other assets 2 [Member]**	**Other assets 3 [Member]**		
Levels of fair value hierarchy [Axis]	**Level 3 of fair value hierarchy [Member]**	**All levels of fair value hierarchy [Member]**		
	31/03/2022	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**	**31/03/2022**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	24,342.71	21,379.38	4,215.89
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		2,963.33	17,163.49	
Total increase (decrease) in fair value measurement, assets		2,963.33	17,163.49	
Assets at end of period	0	24,342.71	21,379.38	4,215.89
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]**
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**	**31/03/2022**	**01/04/2023 to 31/03/2024**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	24,342.71	21,379.38	4,215.89	2,758.37
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	2,963.33	17,163.49		-2,788.62
Total increase (decrease) in fair value measurement, assets	2,963.33	17,163.49		-2,788.62
Assets at end of period	24,342.71	21,379.38	4,215.89	2,758.37
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]**	
	01/04/2022 to 31/03/2023	**31/03/2022**	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	5,546.99	3,528.87	2,758.37	5,546.99
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	2,018.12		-2,788.62	2,018.12
Total increase (decrease) in fair value measurement, assets	2,018.12		-2,788.62	2,018.12
Assets at end of period	5,546.99	3,528.87	2,758.37	5,546.99
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]**		
	31/03/2022	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**	**31/03/2022**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	3,528.87	42,043.81	13,279.74	6,573.56
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		28,764.07	6,706.18	
Total increase (decrease) in fair value measurement, assets		28,764.07	6,706.18	
Assets at end of period	3,528.87	42,043.81	13,279.74	6,573.56
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]**
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**	**31/03/2022**	**01/04/2023 to 31/03/2024**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	42,043.81	13,279.74	6,573.56	20,782.27
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	28,764.07	6,706.18		-15,744.58
Total increase (decrease) in fair value measurement, assets	28,764.07	6,706.18		-15,744.58
Assets at end of period	42,043.81	13,279.74	6,573.56	20,782.27
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]**	
	01/04/2022 to 31/03/2023	**31/03/2022**	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	36,526.85	616.15	20,782.27	36,526.85
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	35,910.7		-15,744.58	35,910.7
Total increase (decrease) in fair value measurement, assets	35,910.7		-15,744.58	35,910.7
Assets at end of period	36,526.85	616.15	20,782.27	36,526.85
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]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	616.15	0	0	228.8
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		0	-228.8	
Total increase (decrease) in fair value measurement, assets		0	-228.8	
Assets at end of period	616.15	0	0	228.8
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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of fair value measurement of assets [Abstract]			
Disclosure of fair value measurement of assets [Line items]			
Assets	0	0	228.8
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	0	-228.8	
Total increase (decrease) in fair value measurement, assets	0	-228.8	
Assets at end of period	0	0	228.8
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	NA	
Nature of other assets	Investment in funds	Investment in funds	

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of fair value measurement [TextBlock]	Textual information (21) [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 (21)

Disclosure of fair value measurement [Text Block]

Financial instruments – Fair values and risk management

A. Valuation principles

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique. In order to show how fair values have been derived, financial instruments are classified based on a hierarchy of valuation techniques:

Level 1 – valuation technique using quoted market price: financial instruments with quoted prices for identical instruments in active markets that company can access at the measurement date

Level 2 – valuation technique using observable inputs:Those where the inputs that are used for valuation and are significant, are derived from directly or indirectly observable market data available over the entire period of the instrument’s life.

Level 3 – valuation technique with significant unobservable inputs: Those that include one or more unobservable input that is significant to the measurement as whole.

Refer note 2(g) for more details on fair value hierarchy

B. Valuation goverance framework

The Group fair value methodology and the governance over its models includes a number of controls and other procedures to ensure appropriate safeguards are in place to ensure its quality and adequacy. All new product initiatives (including their valuation methodologies) are subject to approvals by various functions of the Group including the risk and finance functions.

Where fair values are determined by reference to externally quoted prices or observable pricing inputs to models, independent price determination or validation is used. For inactive markets, the responsibility of ongoing measurement resides with the business and product line divisions. However finance department is also responsible for establishing procedures governing valuation and ensuring fair values are in compliance with accounting standards.

C. The following table shows an analysis of financial instruments recorded at fair value by level of the fair value hierarchy

	As at March 31, 2024			As at March 31, 2023		
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Assets measured at fair value on a recurring basis						
Investements in:						
Units of AIF	-	-	84,087.62	-	-	26,559.48
Debentures		29,473.26	-	-	31,243.57	-
Units of Mutual Fund	22,735.94	-	-	12,781.64	-	-
Equity Shares	-	20,782.27	-	-	36,526.85	-
	22,735.94	50,255.53	84,087.62	12,781.64	67,770.42	26,559.48

D. Valuation techniques:

Units of AIF Fund:

Units held in AIF funds are measured based on their published net asset value (NAV), taking into account redemption and/or other restrictions. Such instruments are classified as Level 3

Units of Mutual Fund:

Units held in funds are measured based on their published net asset value (NAV), taking into account redemption and/or other restrictions. Such instruments are also classified as Level 1.

Debt securities:

Whilst most of these instruments are standard fixed rate securities, Fair value of these instruments is derived based on the indicative quotes of price and yields prevailing in the market as at the reporting date. Company has used quoted price of national stock exchange wherever bonds are traded actively.

Equity securities:

Equity instruments in non-listed entities are initially recorded at transaction price and re-measured at each reporting date as per agreed terms.

E. Transferes

There have been no transfers between levels during the year ended March 31, 2024 and March 31, 2023.

F. The following table shows a reconciliation of the opening balances and the closing balances for fair value measurements in Level 3 of the fair value hierarchy.

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
	Amounts in units of AIF	Amounts in units of AIF
Investements as at April 01	13,279.74	7,789.96
Purchases	25,110.20	6,900.93
Sales/Redemption Proceeds	500.29	680.90
Profit for the year recognised in Profit & Loss	4,154.16	(730.25)
Investment as at March 31	42,043.81	13,279.74

G. Impact on fair value of level 3 financial instrument of changes to key unobservable inputs

The below table summarises the valuation techniques together with the significant unobservable inputs used to calculate the fair value of the Comany's Level 3 Instruments i.e. Units of AIF Fund. The range of values indicates the highest and lowest level input used in the valuation technique and, as such, only reflects the characteristics of the instruments as opposed to the level of uncertainty to their valuation. Relationships between unobservable inputs have not been incorporated in this summary.

As at March 31, 2024

Type of Financial Instrument	Fair Value as at March 24	Valuation techniques	Significant unobservable input	Range of estimates for unobservable input	Increase in the unobservable input	Change in fair value	Decrease in the unobservable input	Change in fair value
Units of AIF	84,087.62	Net Asset approach	Fair value of underlying investments	AUM Number	5% Increase in Fair value of Underlying Investment	4,204.38	5% Decrease in Fair value of Underlying Investment	-4,204.38

As at March 31, 2023

Type of Financial Instrument	Fair Value as at March 23	Valuation techniques	Significant unobservable input	Range of estimates for unobservable input	Increase in the unobservable input	Change in fair value	Decrease in the unobservable input	Change in fair value
Units of AIF	26,559.48	Net Asset approach	Fair value of underlying investments	AUM Number	5% Increase in Fair value of Underlying Investment	1,327.97	5% Decrease in Fair value of Underlying Investment	-1,327.97

H. Financial instruments not measured at fair value

The financial assets not measured at FVTPL include cash and cash equivalents, other bank balances, loans, trade receivables and other financial assets. Carrying amounts of these financial assets approximate fair value. Additionally, financial liabilities such as trade payables and other financial liabilities are not measured at FVTPL, whose carrying amounts approximate fair value.

[613300] Notes - Operating segments

Disclosure of reportable segments [Table] **..(1)**

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

Entity's reportable segments [Axis]	Reportable segments 1 [Member]		Reportable segments 2 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	92,294.84	76,706.59	9,127.85	11,522.81
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	92,294.84	76,706.59	9,127.85	11,522.81
Profit (loss) reportable segment	0	0	0	0
Assets reportable segment	1,29,865.11	1,05,504.01	19,161.7	17,947.58
Liabilities reportable segment	14,589.78	13,286.87	5,764.92	6,410.71

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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	4,827.94	5,377.97	0	0
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	4,827.94	5,377.97	0	0
Profit (loss) reportable segment	0	0	0	0
Assets reportable segment	41,165.29	52,598.53	22,956.86	13,073.18
Liabilities reportable segment	22,018.64	24,142.81	14,760.15	6,771.07

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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	-2,533.88	14,796.79	25,490.74	-1,723.61
Liabilities reportable segment	0	6,771.07	14,760.15	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of entity's operating segments [TextBlock]	Textual information (22) [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 (22)

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, 2024

Particulars	Asset management	Wealth advisory and distribution	NBFC and others	Unallocated	Elimination	Total
Revenue						
External revenue	92,294.84	9,127.85	4,827.94	-	-	1,06,250.63
Inter-segment revenue	-	8,321.70	-	-	-8,321.70	-
Total segment revenue	92,294.84	17,449.55	4,827.94	-	-8,321.70	1,06,250.63
Segment results	46,720.80	1,402.39	3,583.58	-	-817.29	50,889.48
Other income	-	-	-	635.35	-	635.35
Share in profit of joint venture (accounted as per equity method)	-	-	-	-	-	-
Profit before tax	-	-	-	-	-	51,524.83
Tax expense	-	-	-	-	-	11,265.56
Depreciation and amortization	-	-	-	-	-	1,028.04
Segment assets	1,29,865.11	19,161.70	41,165.29	25,490.74	-2,533.88	2,13,148.96

Investment accounted as per equity method	-	-	-	-	-	-
Capital expenditure	108.61	185.12	18.66	-	-	312.39
Segment liabilities	14,589.78	5,764.92	22,018.64	14,760.15	-	57,133.49

For the year ended March 31, 2023

Particulars	Asset management	Wealth advisory and distribution	NBFC and others	Unallocated	Elimination	Total
Revenue						
External revenue	75,807.80	11,522.81	5,372.33	-	-	92,702.94
Inter-segment revenue	-	8,719.38	-	-	-8,719.38	-
Total segment revenue	76,706.59	20,242.19	5,377.97	-	-8,719.38	92,702.94
Segment results	31,261.79	6,192.93	4,544.45	-	230.61	42,229.78
Other Income	-	-	-	1,740.20	-	1,740.20
Share in profit of joint venture (accounted as per equity method)	-	-	-	-133.07	-	-133.07
Profit before tax	-	-	-	-	-	43,836.91
Tax expense	-	-	-	-	-	7,912.45
Depreciation and amortization	-	-	-	-	-	1,134.08
For the year ended March 31, 2023						
Segment assets	1,05,504.01	17,947.58	52,598.53	14,796.79	-1,723.61	1,89,123.30
Investment accounted as per equity method	-	-	-	354.50	-	354.50
Capital expenditure	234.33	305.97	39.50	-	-	579.80
Segment liabilities	13,286.87	6,410.71	24,142.81	6,771.07	-	50,611.46

[610700] Notes - Business combinations

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

Disclosure of details of subsidiaries [Table] **..(1)**

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

Subsidiaries [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	N06212369	F63606594	N03045051	F63156913
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	01/04/2023	01/04/2022	01/04/2023	01/04/2022
End date of accounting period of subsidiary	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Percentage of shareholding in subsidiary	100.00%	100.00%	99.50%	99.50%
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	8,005.76	2,550.56	2,550.56
Reserves and surplus of subsidiary	28,505.2	26,806.85	8,396.41	8,073.68
Total assets of subsidiary	43,052.07	41,990.07	13,218.48	12,061.47
Total liabilities of subsidiary	6,541.11	41,990.07	2,271.51	12,061.47
Investment of subsidiary	20,180.86	20,180.86	0	0
Turnover of subsidiary	18,605.49	21,174.08	3,503	3,448.07
Profit before tax of subsidiary	2,220.27	7,041.35	434.41	697.95
Provision for tax of subsidiary	534.64	1,869.06	109.61	183.74
Profit after tax of subsidiary	1,685.63	5,172.29	324.8	514.21
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**	
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ASK ALTERNATIVES MANAGERS PRIVATE LIMITED	(A) ASK ALTERNATIVES MANAGERS PRIVATE LIMITED	ASK TRUSTEESHIP 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	U74900MH2010PTC203657	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	No
SRN of filing of balance sheet by subsidiary	N04703906	F63058820	N04895645	
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	01/04/2023	01/04/2022	01/04/2023	01/04/2022
End date of accounting period of subsidiary	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Percentage of shareholding in subsidiary	0.00%	0.00%	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	75.38	75	1	2
Reserves and surplus of subsidiary	-51.81	-45	12.69	-1.84
Total assets of subsidiary	24.46	30.98	15.16	0.16
Total liabilities of subsidiary	0.89	30.98	1.47	0.16
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	0.05	0.25	6	0
Profit before tax of subsidiary	-6.81	-3.91	4.89	0.01
Provision for tax of subsidiary	0	0	1.28	-3.2
Profit after tax of subsidiary	-6.81	-3.91	3.61	3.21
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	ASK ALTERNATIVES MANAGERS PRIVATE LIMITED	(A) ASK ALTERNATIVES MANAGERS PRIVATE LIMITED	ASK TRUSTEESHIP 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	U74900MH2010PTC203657	U70101MH2010PTC200625

Footnotes

(A) Formerly known as ASK FAMILY OFFICE AND INVESTMENT ADVISERS PRIVATE LIMITED

Disclosure of details of subsidiaries [Table] **..(3)**

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

Subsidiaries [Axis]	5		6	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ASK FINANCIAL HOLDINGS PRIVATE LIMITED	ASK TRUSTEESHIP SERVICES PRIVATE LIMITED	ASK LONG-SHORT FUND MANAGERS PRIVATE LIMITED	ASK FINANCIAL HOLDINGS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U74999MH2010PTC199927	U74900MH2010PTC203657	U66190MH2023PTC409167	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	No	Yes	No	Yes
SRN of filing of balance sheet by subsidiary		F63239578	N02250439	F63575021
Reason if no filing has been made by subsidiary	Filed, SRN: N05789714	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	01/04/2023	01/04/2022	01/04/2023	01/04/2022
End date of accounting period of subsidiary	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Percentage of shareholding in subsidiary	0.00%	100.00%	100.00%	0.00%
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	8,277.72	1	100	8,277.72
Reserves and surplus of subsidiary	19,668.44	9.08	-504.28	16,869.57
Total assets of subsidiary	64,580.69	11.49	329.48	73,749.83
Total liabilities of subsidiary	36,634.53	11.49	733.76	73,749.83
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	4,843.79	5	9.85	4,598.98
Profit before tax of subsidiary	2,719.04	3.73	-674.41	3,144.95
Provision for tax of subsidiary	694.6	0.94	0	801.54
Profit after tax of subsidiary	2,024.44	2.79	-674.41	2,343.41
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	ASK FINANCIAL HOLDINGS PRIVATE LIMITED	ASK TRUSTEESHIP SERVICES PRIVATE LIMITED	ASK LONG-SHORT FUND MANAGERS PRIVATE LIMITED	ASK FINANCIAL HOLDINGS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U74999MH2010PTC199927	U74900MH2010PTC203657	U66190MH2023PTC409167	U74999MH2010PTC199927

Disclosure of details of subsidiaries [Table] **..(4)**

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

Subsidiaries [Axis]	7	
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**
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	Yes	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	01/03/2024	01/04/2022
End date of accounting period of subsidiary	31/03/2024	31/03/2023
Percentage of shareholding in subsidiary	100.00%	100.00%
Key information about subsidiary [Abstract]		
Reporting currency of subsidiary	SGD	SGD
Exchange rate as applicable for subsidiary	61.67	61.83
Share capital of subsidiary	5,696.91	7,103.67
Reserves and surplus of subsidiary	-2,435.88	-5,259.15
Total assets of subsidiary	3,981.84	22,639.84
Total liabilities of subsidiary	720.81	20,795.31
Investment of subsidiary	0	14,744.49
Turnover of subsidiary	1,460.95	1,535.03
Profit before tax of subsidiary	2,564.08	-602.57
Provision for tax of subsidiary	0	0
Profit after tax of subsidiary	2,564.08	-602.57
Proposed dividend of subsidiary	0	0
Name of subsidiary	ASK Capital Management Pte Limited	ASK Capital Management Pte Limited
Country of incorporation or residence of subsidiary	SINGAPORE	SINGAPORE

Disclosure of joint ventures [Table] **..(1)**

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

Joint ventures [Axis]	1	
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**
Latest audited balance sheet date	31/03/2024	31/03/2023
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	31/03/2024	31/03/2023
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	0	354.5
Profit (loss) for year joint venture	-109.34	-133.07
Profit (loss) for year joint venture considered in consolidation	-54.67	
Profit (loss) for year joint venture not considered in consolidation	-54.67	

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 7	[pure] 7
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	Yes	Yes
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[613400] Notes - Consolidated Financial Statements

Disclosure of details of subsidiaries [Table] **..(1)**

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

Subsidiaries [Axis]	1	2	3	4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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 Alternatives Managers Private Limited	A S K TRUSTEESHIP 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	31/03/2024	31/03/2024	31/03/2024	31/03/2024
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	99.50%	0.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	99.50%	0.00%	100.00%

Disclosure of details of subsidiaries [Table] **..(2)**

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

Subsidiaries [Axis]	5	6	7	8
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	ASK FINANCIAL HOLDINGS PRIVATE LIMITED	ASK Capital Management Pte Limited	ASK Long-Short Fund Managers Private Limited	ASK Real Estate Affordable Housing Fund
Principal place of business of subsidiary consolidated	INDIA	SINGAPORE	INDIA	INDIA
Country of incorporation or residence of subsidiary consolidated	INDIA	SINGAPORE	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2024	31/03/2024	31/03/2024	31/03/2024
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	0.00%	100.00%	100.00%	0.00%
Proportion of voting power held in subsidiary consolidated	0.00%	100.00%	100.00%	0.00%

Disclosure of details of entities consolidated [Table] **..(1)**

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

Entities consolidated [Axis]	1	2	3	4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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 Alternatives Managers Private Limited	ASK Capital Management Pte. Limited	ASK Financial Holdings Private Limited
Type of entity consolidated	Parent	Indian Subsidiary	Foreign Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	1,29,172.35	23.57	2,627.53	27,946.16
Net assets of entity as percentage of consolidated net assets	82.88%	0.02%	1.69%	17.93%
Amount of share in profit or loss of entity consolidated	34,830.2	-6.81	2,654.08	2,024.44
Share in profit or loss of entity as percentage of consolidated profit or loss	86.51%	0.02%	6.37%	5.03%
Amount of share in other comprehensive income consolidated	29.62	0	-633.5	4.45
Share in other comprehensive income consolidated	4.91%	0.00%	10.496%	0.74%
Amount of share in comprehensive income consolidated	34,859.82	-6.81	1,930.58	2,028.89
Share in comprehensive income consolidated	87.91%	0.02%	4.87%	5.12%

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
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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 Trusteeship Services Private Limited	ASK Pravi Capital Advisors Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Joint Venture
Amount of net assets of entity consolidated	36,510.96	10,946.97	13.69	0
Net assets of entity as percentage of consolidated net assets	23.43%	0.07%	0.01%	0.00%
Amount of share in profit or loss of entity consolidated	1,685.63	324.8	3.61	0
Share in profit or loss of entity as percentage of consolidated profit or loss	4.19%	0.01%	0.01%	0.00%
Amount of share in other comprehensive income consolidated	-2.07	-2.07	0	0
Share in other comprehensive income consolidated	0.34%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	1,683.56	322.73	3.61	0
Share in comprehensive income consolidated	4.25%	0.01%	0.01%	0.00%

Disclosure of details of entities consolidated [Table] **..(3)**

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

Entities consolidated [Axis]	9	10
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of additional information consolidated financial statements [Abstract]		
Disclosure of additional information consolidated financial statements [Line items]		
Name of entity consolidated	ASK Long-Short Fund Managers Private Limited	ASK Real Estate Affordable Housing Fund
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	-404.28	100
Net assets of entity as percentage of consolidated net assets	-0.26%	0.06%
Amount of share in profit or loss of entity consolidated	-504.28	0
Share in profit or loss of entity as percentage of consolidated profit or loss	-1.25%	0.00%
Amount of share in other comprehensive income consolidated	0	0
Share in other comprehensive income consolidated	0.00%	0.00%
Amount of share in comprehensive income consolidated	-504.28	0
Share in comprehensive income consolidated	-1.27%	0.00%

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

	01/04/2023 to 31/03/2024
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	Textual information (23) [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 (23)

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

Additional Information as required by Paragraph 2 of the General Instructions for Preparation of Consolidated Financial Statements to Schedule III to the Act

Name of the Entity in the Group	Net assets, i.e. total assets minus total liabilities		Share of profit or loss		Share in other comprehensive income		Share in total comprehensive income	
	As % of consolidated net assets	Amount	As % of consolidated profit or loss	Amount	As % of consolidated other comprehensive income	Amount	As % of consolidated total comprehensive income	Amount
Parent								
ASK Investment Managers Limited	82.88%	1,29,172.35	86.51%	34,830.20	(4.91%)	29.62	87.91%	34,859.82
Subsidiaries								
Indian								
ASK Wealth Advisors Private Limited	23.43%	36,510.96	4.19%	1,685.63	0.34%	-2.07	4.25%	1,683.56
ASK Property Investment Advisors Private Limited	0.07	10,946.97	0.01	324.80	0.00	-2.07	0.01	322.73
ASK Long-Short Fund Managers Private Limited	(0.26%)	-404.28	(1.25%)	-504.28	0.00%	-	(1.27%)	-504.28
ASK Trusteeship Services Private Limited	0.01%	13.69	0.01%	3.61	0.00%	-	0.01%	3.61
ASK Financial Holdings Private Limited (Fellow Subsidiary)	17.93%	27,946.16	5.03%	2,024.44	(0.74%)	4.45	5.12%	2,028.89
ASK Alternatives Managers Private Limited (Fellow Subsidiary)	0.02%	23.57	(0.02%)	-6.81	0.00%	-	(0.02%)	-6.81
ASK Real Estate Affordable Housing Fund (Fellow Subsidiary)	0.06%	100.00	0.00%	-	0.00%	-	0.00%	-
Foreign								
ASK Capital Management Pte. Limited	1.69%	2,627.53	6.37%	2,564.08	104.96%	-633.50	4.87%	1,930.58

Joint venture (investment as per equity method)								
ASK Pravi Capital Advisors Private Limited	-	-	-	-	-	-	0.00%	-
Eliminations	(32.78%)	-51,089.57	(1.65%)	-662.40	0.00%	-	(1.67%)	-662.40
As at March 31, 2024	100.00%	1,55,847.38	100.00%	40,259.27	100.00%	-603.57	100.00%	39,655.70

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 Alternatives Managers Private Limited	ASK Long-Short Fund Managers Private Limited	ASK Trusteeship Services Private Limited	ASK Real Estate Affordable Housing Fund	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	01.04.2023 to 31.03.2024	01.04.2023 to 31.03.2024	01.04.2023 to 31.03.2024	23.08.2023 to 31.03.2024	01.04.2023 to 31.03.2024	31.01.2024 to 31.03.2024	01.04.2023 to 31.03.2024	01.04.2023 to 31.03.2024
2	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the each of foreign subsidiaries	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	SGD; SGD 1/ Rs. 61.67
3	Share capital	8,005.76	2,550.56	75.38	100.00	1.00	100.00	8,277.72	5,696.91
4	Reserves & surplus	28,505.20	8,396.41	-51.81	-504.28	12.69	-	19,668.44	-2,435.88
5	Total assets	43,052.07	13,218.48	24.46	329.48	15.16	100.00	64,580.69	3,981.84
6	Total Liabilities	6,541.11	2,271.51	0.89	733.76	1.47	-	36,634.53	720.81
7	Investments	2,629.99	9,532.29	-	-	-	-	50,032.04	-
8	Turnover	18,605.49	3,503.00	0.05	9.85	6.00	-	4,843.79	1,460.95
9	Profit before taxation	2,220.27	434.41	-6.81	-674.41	4.89	-	2,719.04	2,564.08
10	Provision for taxation	534.64	109.61	-	-	1.28	-	694.60	-

11	Profit after taxation	1,685.63	324.80	-6.81	-674.41	3.61	-	2,024.44	2,564.08		
12	Proposed Dividend	-	-	-	-	-	-	-			-
13	% of shareholding	100.00%	99.50%		100.00%	100.00%			100.00%		

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

II. Part “B” Joint Venture

Statement pursuant to section 129 (3) of the companies Act 2013 related to joint venture.

Sr. No.	Name of the Joint venture	ASK Pravi Capital Advisors Private Limited.
1	Latest audited Balance sheet Date	01.04.2023 to 31.03.2024
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	-
8	Loss for the year	-109.34
	Considered in consolidation	50%
	Not Considered in consolidation	50%

1. Names of JV which are yet to commence operations: None
2. Names of JV which have been liquidated or sold during the year: None

[611400] Notes - Separate financial statements

Disclosure of subsidiaries [Table] **..(1)**

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

Subsidiaries [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ASK WEALTH ADVISORS PRIVATE LIMITED	ASK WEALTH ADVISORS PRIVATE LIMITED	ASK PROPERTY INVESTMENT ADVISORS PRIVATE LIMITED	ASK PROPERTY INVESTMENT ADVISORS PRIVATE LIMITED
CIN of subsidiary company	U67190MH2006PTC162465	U67190MH2006PTC162465	U74140MH2009PTC189703	U74140MH2009PTC189703
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%	99.50%	99.50%
Proportion of voting rights held in subsidiary	100.00%	100.00%	99.50%	99.50%

Disclosure of subsidiaries [Table] **..(2)**

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

Subsidiaries [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ASK ALTERNATIVES MANAGERS PRIVATE LIMITED	(A) ASK ALTERNATIVES MANAGERS PRIVATE LIMITED	ASK TRUSTEESHIP SERVICES PRIVATE LIMITED	ASK PROPERTY ADVISORY SERVICES PRIVATE LIMITED
CIN of subsidiary company	U74140MH2007PTC168333	U74140MH2007PTC168333	U74900MH2010PTC203657	U70101MH2010PTC200625
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	0.00%	0.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	0.00%	0.00%	100.00%	100.00%

Footnotes

(A) Formerly known as ASK FAMILY OFFICE AND INVESTMENT ADVISERS PRIVATE LIMITED

Disclosure of subsidiaries [Table] **..(3)**

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

Subsidiaries [Axis]	5		6	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ASK FINANCIAL HOLDINGS PRIVATE LIMITED	ASK TRUSTEESHIP SERVICES PRIVATE LIMITED	ASK LONG-SHORT FUND MANAGERS PRIVATE LIMITED	ASK FINANCIAL HOLDINGS PRIVATE LIMITED
CIN of subsidiary company	U74999MH2010PTC199927	U74900MH2010PTC203657	U66190MH2023PTC409167	U74999MH2010PTC199927
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	0.00%	100.00%	100.00%	0.00%
Proportion of voting rights held in subsidiary	0.00%	100.00%	100.00%	0.00%

Disclosure of subsidiaries [Table] **..(4)**

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

Subsidiaries [Axis]	7	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	ASK Capital Management Pte Limited	ASK Capital Management Pte Limited
Country of incorporation or residence of subsidiary	SINGAPORE	SINGAPORE
Proportion of ownership interest in subsidiary	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%

Disclosure of joint ventures [Table] **..(1)**

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

Joint ventures [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of joint ventures [Abstract]		
Disclosure of joint ventures [Line items]		
Name of joint venture	ASK PRAVI CAPITAL ADVISORS PRIVATE LIMITED	ASK PRAVI CAPITAL ADVISORS PRIVATE LIMITED
CIN of joint venture	U74900MH2011PTC221467	U74900MH2011PTC221467
Permanent account number of joint venture	AAJCA8549C	AAJCA8549C
Country of incorporation of joint venture	INDIA	INDIA
Proportion of ownership interest in joint venture	50.00%	50.00%
Proportion of voting rights held in joint venture	50.00%	50.00%

[610800] Notes - Related party

Disclosure of transactions between related parties [Table] **..(1)**

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
Related party [Axis]	5	6		7
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
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 Real Estate Special Opportunities Fund	ASK Pravi Private Equity Opportunities Fund	ASK Real Estate Special Opportunities Fund – II
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AADTA4187B	AACTA9745N	AADTA4187B	AAETA3246Q
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)	Income from management/trusteeship fees, Recovery of portfolio expenses, Closing balance receivable	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
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]				
Purchases of property and other assets, related party transactions	0			
Other related party transactions income		(A) 1		(B) 1,151.53
Other related party transactions contribution made	(C) 0		(D) 197.39	
Other related party transactions contribution received	0	0	0.19	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	164.09	28.85	85.56
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Income from management/trusteeship fees: 1, Recovery of portfolio expenses: 0

(B) Income from management/trusteeship fees: 1151.53, Recovery of portfolio expenses: 0

(C) Closing balance of investment in units (Class A): 0

(D) Closing balance of investment in units (class A) : 197.01 Closing balance of investment in units (class B) : 0.38

Disclosure of transactions between related parties [Table] **..(2)**

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
Related party [Axis]	7	8		9
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
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	ASK Real Estate Special Opportunities Fund – III	ASK Real Estate Special Opportunities Fund – II	ASK Real Estate Special Situations Fund – I
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AACTA9745N	AAGTA8506M	AAETA3246Q	AAFTA3186L
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 investment management fees, Recovery of portfolio expenses, Closing balance receivable
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence
Related party transactions [Abstract]				
Other related party transactions income	(A) 85.43	(B) 83.34	(C) 1,671.74	(D) 394.71
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	94.86	20.62	29.36	33.34
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Income from management/trusteeship fees : 1 Recovery of portfolio expenses : 84.43

(B) Income from management/trusteeship fees: 83.34, Recovery of portfolio expenses: 0

(C) Income from management/trusteeship fees : 1613.43 Recovery of portfolio expenses : 58.31

(D) Income from investment management fees: 394.71, Recovery of portfolio expenses: 0

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]	9	10		11
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
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 – III	ASK India Real Estate Special Opportunities Fund Pte. Ltd.	ASK Real Estate Special Situations Fund – I	ASK Foundation
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAGTA8506M	AAMCA3487C	AAFTA3186L	AACTA3925C
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,Closing balance receivable	Income from investment management fees, Recovery of portfolio expenses, Closing balance receivable	CSR Expenditure, 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) 795.55
Other related party transactions income	(B) 123.61	(C) 509.52	(D) 730.35	
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	11.05	125.63	27.8	1.11
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) CSR Expenditure: 795.55

(B) Income from management/trusteeship fees : 112.39 Recovery of portfolio expenses : 11.22

(C) Income from management/trusteeship fees: 509.52

(D) Income from investment management fees : 631.10 Recovery of portfolio expenses : 99.25

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]	**11**	**12**	**16**	**17**
	01/04/2022 to 31/03/2023	**01/04/2022 to 31/03/2023**	**01/04/2023 to 31/03/2024**	**01/04/2023 to 31/03/2024**
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK India Real Estate Special Opportunities Fund Pte. Ltd.	ASK Foundation	ASK India Opportunities Fund 1	ASK India Real Estate Special Situations Fund
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	SINGAPORE
Permanent account number of related party	AAMCA3487C	AACTA3925C	AAFTA8533K	
Description of nature of transactions with related party	Income from management/trusteeship fees,Closing balance receivable	CSR Expenditure	Income from investment management fees, Closing balance receivable	Income from investment management fees, Closing balance receivable
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence
Related party transactions [Abstract]				
Other related party transactions expense		(A) 568.64		
Other related party transactions income	(B) 565.01		(C) 208.34	(D) 97.55
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	125.09	0	8.3	21.54
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) CSR Expenditure : 568.64

(B) Income from management/trusteeship fees : 565.01

(C) Income from investment management fees: 208.34

(D) Income from investment management fees: 97.55

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]	17	18		19
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK India Opportunities Fund 1	ASK Select Focus Fund	ASK India Real Estate Special Situations Fund	ASK India 2025 Equity Fund
Country of incorporation or residence of related party	INDIA	INDIA	SINGAPORE	INDIA
Permanent account number of related party	AAFTA8533K	AAGTA1216N		AAGTA7384K
Description of nature of transactions with related party	Income from investment management fees, Closing balance receivable	Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Income from investment management fees, Closing balance receivable	Closing balance of investment in units, Income from investment management fees, Closing balance receivable
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) 451.27	(B) 612.3	(C) 150.13	(D) 928.94
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	75.32	92.14	22.01	62.2
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 : 451.27

(B) Income from investment management fees: 612.30

(C) Income from investment management fees : 150.13

(D) Income from investment management fees: 928.94

(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]	19	20		21
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK Select Focus Fund	ASK Multi Cap Fund	ASK India 2025 Equity Fund	ASK Multi Cap Fund
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAGTA1216N	AAGTA7341C	AAGTA7384K	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) 596.6	(B) 182.41	(C) 955.93	(D) 235.21
Other related party transactions contribution made	(E) 1,000	(F) 500	(G) 1,000	(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	128.79	10.82	94.53	27.2
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 : 596.60

(B) Income from investment management fees: 182.41

(C) Income from investment management fees : 955.93

(D) Income from investment management fees : 235.21

(E) Closing balance of investment in units : 1000

(F) Closing balance of investment in units : 500

(G) Closing balance of investment in units : 1000

(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]	Joint ventures where entity is venturer [Member]	Key management personnel of entity or parent [Member]		
Related party [Axis]	33	1		2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK ABSOLUTE RETURN FUND	Sameer Koticha	Sameer Koticha	Sunil Rohokale
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAKTA2858E	AAWPK9080A	AAWPK9080A	AAOPR4448R
Description of nature of transactions with related party	Investment in units,Income from investment management fees,Closing balance receivable	Director sitting fees, Dividend, Issue of Class B Shares	Director sitting fees	Remuneration, Recovery of portfolio expenses, Closing balance payable, Dividend
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Chairman	Chairman	CEO and Managing Director
Related party transactions [Abstract]				
Other related party transactions expense		(A) 1,929.82	(B) 11.75	(C) 1,165.38
Other related party transactions income	9.85			
Other related party transactions contribution made	(D) 1,000			
Other related party transactions contribution received	0	(E) 0.76	0	(F) 14.78
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	(G) 0.6
Amounts receivable related party transactions	8.24	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
Explanation of terms and conditions of outstanding balances for related party transaction	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: 17.25, Dividend: 1912.61

(B) Director sitting fees : 11.75

(C) Remuneration : 796.01, Recovery of portfolio expenses: 1.40, Dividend: 367.96

(D) Investment in units: 1000

(E) Issue of Class B Shares: 0.38

(F) Employee stock outstanding (number): 14.78

(G) Closing balance payable: 0.60

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]	2	3		4
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sunil Rohokale	Bharat Shah	Bharat Shah	Shweta Jalan
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAOPR4448R	AABPS5196E	AABPS5196E	ADIPJ2424N
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 payable	Remuneration, Reimbursement of office and administrative expenses, Closing balance payable	NA
Description of nature of related party relationship	CEO and Managing Director	Executive Director	Executive Director	Nominee Director
Related party transactions [Abstract]				
Other related party transactions expense	(A) 4,220.32	(B) 9,494.54	(C) 3,326.11	
Other related party transactions contribution received	14.78	25.65	30.65	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0.49	-7.02	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 : 4219.51 Reimbursement of office and administrative expenses : 0.81

(B) Remuneration : 9281.98, Recovery of portfolio expenses: 7.06, Dividend: 205.49

(C) Remuneration : 3318.01 Reimbursement of office and administrative expenses : 8.10

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]	**12**	**13**		**14**
	01/04/2023 to 31/03/2024	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**	**01/04/2022 to 31/03/2023**
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	A D I T I PARANJAPE	V A R S H A GHELANI	ADITI PARANJAPE	V A R S H A GHELANI
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AKCPP6490K	AFPPG0231H	AKCPP6490K	AFPPG0231H
Description of nature of transactions with related party	PMS fees earned, Closing balance receivable	PMS fees earned, Closing balance receivable.	PMS fees earned, Closing balance receivable	PMS fees earned, Closing balance receivable.
Description of nature of related party relationship	Relative of Director	Relative of Director	Relative of Director	Relative of Director
Related party transactions [Abstract]				
Other related party transactions income	(A) 0.36	(B) 1.71	(C) 0.79	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	0.67	0.18	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) PMS fees earned : 0.36

(B) PMS fees earned : 1.71

(C) PMS fees earned : 0.79

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]	15		16	23
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Jatin Koticha	Shalin Koticha	Jatin Koticha	Milind Barve
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AACPK7772R	AAAPK8646C	AACPK7772R	ABGPB6755Q
Description of nature of transactions with related party	PMS fees earned, Closing balance receivable	Remuneration, Reimbursement of office and administrative expenses	PMS fees earned, Closing balance receivable	Director Sitting Fees, Closing balance payable
Description of nature of related party relationship	Relative of Director	Relative of Director	Relative of Director	Key Managerial Personnel
Related party transactions [Abstract]				
Other related party transactions expense		0		(A) 25
Other related party transactions income	(B) 1.42		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	11.25
Amounts receivable related party transactions	0.4	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Director sitting fees: 25

(B) PMS fees earned : 1.42

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]	Other related parties [Member]		
Related party [Axis]	24	4	5	14
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Milind Barve	Vinod Padikkal	Vinod Padikkal	Shalin Koticha
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ABGPB6755Q	ANMPP8335N	ANMPP8335N	AAAPK8646C
Description of nature of transactions with related party	Director Sitting Fees	NA	NA	Remuneration, Reimbursement of office and administrative expenses
Description of nature of related party relationship	Key Managerial Personnel	Relative of Director	Relative of Director	Relative of Director
Related party transactions [Abstract]				
Other related party transactions expense	25			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	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table] **..(12)**

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	21	22		23
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK Real Estate Special Opportunities Fund-IV	ASK Real Estate Special Opportunities Offshore Fund-IV	ASK Real Estate Special Opportunities Fund-IV	ASK Real Estate Special Opportunities Offshore Fund-IV
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAHTA5275E	AEVPD1234F	AAHTA5275E	AEVPD1234F
Description of nature of transactions with related party	Income from investment management fees, Advance investment management fees, Closing balance receivable	Income from investment management fees, Recovery of portfolio expenses, Closing balance receivable	Income from investment management fees, Advance investment management fees, Closing balance receivable	Income from investment management 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 expense	(A) -76.38	0	12.45	24.09
Other related party transactions income	(B) 963.07	142.52	218.2	33.51
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	56.5	49.28	52.57	36.2
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) Advance investment management fees: 0, Recovery of portfolio expenses: -76.38

(B) Income from investment management fees: 963.07

Disclosure of transactions between related parties [Table] **..(13)**

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	24	25		26
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK Golden Decade Fund	ASK Golden Decade Fund II	ASK Golden Decade Fund	ASK EMERGING OPPORTUNITIES FUND II
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAJTA0716E	AAJTA4265G	AAJTA0716E	AAJTA0715H
Description of nature of transactions with related party	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence
Related party transactions [Abstract]				
Other related party transactions income	3,577.92	1,727.42	1,831.83	3,475.29
Other related party transactions contribution made	(A) 2,000	(B) 2,000	(C) 2,000	(D) 2,000
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	268.52	190.9	300.18	261.3
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) Invesment in units : 1000 Closing balance of investment in units : 1000

(B) Investment in units: 1000, Closing balance of investment in units: 1000

(C) Invesment in units : 1000 Closing balance of investment in units : 1000

(D) Invesment in units : 1000 Closing balance of investment in units : 1000

Disclosure of transactions between related parties [Table] **..(14)**

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	26	27		28
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK Golden Decade Fund II	ASK EMERGING OPPORTUNITIES FUND I	ASK EMERGING OPPORTUNITIES FUND II	ASK Growth India Fund
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAJTA4265G	AAITA5566D	AAJTA0715H	AAJTA4266F
Description of nature of transactions with related party	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence
Related party transactions [Abstract]				
Other related party transactions income	240.84	3,154.45	1,143.5	778.21
Other related party transactions contribution made	(A) 800	(B) 1,278.99	(C) 2,000	(D) 2,187.54
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	88.47	259.18	265.08	75.76
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) Invesment in units : 400 Closing balance of investment in units : 400

(B) Investment in units: 0, Closing balance of investment in units: 1278.99

(C) Invesment in units : 1000 Closing balance of investment in units : 1000

(D) Investment in units: 1000, Closing balance of investment in units: 1187.54

Disclosure of transactions between related parties [Table] **..(15)**

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	28	29		30
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK EMERGING OPPORTUNITIES FUND I	ASK Life Fund	ASK Growth India Fund	ASK GDF III
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAITA5566D	AAJTA6227A	AAJTA4266F	AAJTA6229Q
Description of nature of transactions with related party	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence	Enterprises where the reporting entity exercises significant influence
Related party transactions [Abstract]				
Other related party transactions income	2,533.31	190.86	134.47	117.62
Other related party transactions contribution made	(A) 1,278.87	(B) 1,247.82	(C) 943.06	(D) 1,299.34
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	319.17	37.24	57.67	15.79
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Invesment in units : 350 Closing balance of investment in units : 928.87

(B) Investment in units: 0, Closing balance of investment in units: 1247.82

(C) Invesment in units : 500 Closing balance of investment in units : 443.06

(D) Investment in units: 0, Closing balance of investment in units: 1299.34

Disclosure of transactions between related parties [Table] **..(16)**

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	30	31		32
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASK Life Fund	BCP TOPCO XII PTE. LTD.	ASK GDF III	REPMS
Country of incorporation or residence of related party	INDIA	SINGAPORE	INDIA	
Permanent account number of related party	AAJTA6227A		AAJTA6229Q	
Identification number of foreign related party in country of incorporation or residence		5493000WUSFJ5F5W5T17		
Description of nature of transactions with related party	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Dividend, Closing balance receivable	Investment in units, Closing balance of investment in units, Income from investment management fees, Closing balance receivable	Recovery of portfolio expenses, Closing balance receivable
Description of nature of related party relationship	Enterprises where the reporting entity exercises significant influence	Parent	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) 14,953.15		
Other related party transactions income	1.8		0.36	(B) 11.65
Other related party transactions contribution made	(C) 1,999.22		(D) 2,003.59	
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	16.69	23.82	0.36	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) Dividend: 14953.15

(B) Recovery of portfolio expenses: 11.65

(C) Invesment in units : 1000 Closing balance of investment in units : 999.22

(D) Invesment in units : 1000 Closing balance of investment in units : 1003.59

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of related party [TextBlock]	Textual information (24) [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 (24)

Disclosure of related party [Text Block]

Related party disclosure

A) Names of related parties and nature of relationship

(a) Ultimate Holding company:

BCP TOPCO XII PTE. LTD

(b) Key managerial personnel (KMP) and relatives

Name of KMP	Relation
Sameer Koticha	Chairman
Sunil Rohokale	CEO and Managing Director
Bharat Shah	Executive Director
Girish Shrikrishna Paranjpe	Independent Director (till July 26, 2023)
Milind Barve	Independent Director
Gita Nayyar	Independent Director (w.e.f. November 30, 2023)
Ayshwarya Vikram	Nominee Director (till February 07, 2024)
Amit Dixit	Nominee Director
Ganesh Mani	Nominee Director
Nitin Rakesh	Nominee Director
Prateek Roongta	Nominee Director
Kishore Koticha	Relative of Director
Pramoda Koticha	Relative of director
Monik Koticha	Relative of Director
Arvind Shah	Relative of Director
Jatin Koticha	Relative of director
Aditi Paranjpe	Relative of director
Varada Rohokale	Relative of director
Varsha Ghelani	Relative of director
Kinnari Shah	Relative of director

(c) Enterprises where the reporting entity exercises significant influence

Name of Enterprise

ASK Foundation
ASK Multi Cap Fund
ASK India 2025 Equity Fund
ASK Select Focus Fund
ASK Emerging Opportunities Fund
ASK Golden Decade Fund
ASK Golden Decade Fund Series II
ASK Golden Decade Fund Series III
ASK Life Fund
ASK Growth India Fund
ASK Emerging Opportunities Fund Series II
Fortress Trust
ASKWA Growth Opportunities Fund – Series A
ASK Private Credit Fund
ASK Pravi Private Equity Opportunities Fund
ASK Real Estate Special Opportunities Fund
ASK Real Estate Special Opportunities Fund – II
ASK Real Estate Special Opportunities Fund – III
ASK Real Estate Special Opportunities Fund – IV
ASK Real Estate Special Opportunities Offshore Fund-IV
ASK Real Estate Special Situations Fund-I
ASK Real Estate Affordable Housing Fund
ASK India Real Estate Special Opportunities Fund Pte. Ltd.
ASK Investment Funds ICAV
ASK India Opportunities Fund 1
ASK Real Estate Special Situations Fund- III
ASK India Real Estate Special Situations Fund Pte. Ltd.

(d) Joint venture & Associates :

ASK Pravi Capital Advisors Private Limited
ASK Absolute Return Fund
ASK Investment Funds ICAV - Fund

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, 2024	For the year ended March 31, 2023
Short term employee benefits (refer note 1 and 2)	10,137.33	7,599.27
Total compensation	10,137.33	7,599.27

(b) Transactions with related parties

The Group's related party transactions and outstanding balances with its joint ventures with whom the Group 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	Ultimate Holding Company	Joint venture and Associates	Key management personnel (KMP) and relatives	Entities where the reporting entity exercises significant influence
1.	Services rendered	2024	-	-	7.65	18,900.71
		2023	-	-	11.16	11,484.08
2.	Managerial remuneration (refer note 1 to 2)	2024	-	-	10,137.33	-
		2023	-	-	7,599.27	-
3.	Investments purchased	2024	-	-	-	24,803.32
		2023	-	-	-	6,102.93
4.	Dividend paid	2024	14,953.15	-	2,486.07	1,488.50
		2023	4,505.54	-	731.38	448.50
5.	Other transactions :					
	Donation	2024	-	-	-	795.55
		2023	-	-	-	568.64
	Recovery of expenses	2024	-	-	8.46	64.73
		2023	-	-	8.85	277.30
	Outstandings :					
6.	Payable	Mar-24	-	-	19.54	-
		Mar-23	-	-	7.02	-
7.	Receivable	Mar-24	23.82	-	1.11	1,935.38

		Mar-23	-	-	19.04	1,828.35
8.	Investments	Mar-24	-	814.50	-	36,566.95
		Mar-23	-	814.50	-	11,763.63
9.	Number of options outstanding (refer note 3)	Mar-24	-	-	40,42,978	-
		Mar-23	-	-	45,42,978	-

Notes:

1. The future liability for gratuity and compensated absences is provided on an actuarial basis for the Group as a whole. Accordingly, the amount pertaining to KMP's is not ascertainable separately, and not included above.
2. Managerial remuneration include perquisite amount (Rs. 4,176.35 lacs ; Previous year - Rs. 5,937.75 lacs) & include bonus.
3. Numbers of outstanding 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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	26.93	1,248.04	11.34	11.18

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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Bank guarantee to the extent not provided for	Bank guarantee to the extent not provided for
Estimated financial effect of contingent liabilities	11.34	11.18

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (25) [See below]	
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes

Textual information (25)

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, 2024	As at March 31, 2023
(i) Claim not acknowledged as debts:		
a. Tax demand in respect of which the Company has preferred an appeal with higher authorities *	26.93	1,248.04
b. Bank guarantee to the extent not provided for	11.34	11.18
(ii) Commitments:		
a. Uncalled capital commitments in respect of Alternative Investment Funds	5,312.09	2,768.32
b. Estimated amount of contracts remaining to be executed on capital account and not provided for	-	5.20
Total	5,350.36	4,032.74

* 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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of terms and conditions of share-based payment arrangement [Abstract]				
Disclosure of terms and conditions of share-based payment arrangement [Line items]				
Description of share-based payment arrangement	Share option plans (Equity Settled)	Share option plans (Equity Settled)	Share option plans (Equity Settled)	Share option plans (Equity Settled)
Description of vesting requirements for share-based payment arrangement	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.
Description of maximum term of options granted for share-based payment arrangement	7 years (subsequently modified to 15 years)	7 years (subsequently modified to 15 years)	7 years (subsequently modified to 15 years)	7 years (subsequently modified to 15 years)
Description of method of settlement for share-based payment arrangement	Equity Settled	Equity Settled	Equity Settled	Equity Settled
Date of grant of share-based payment arrangement	30/09/2022	30/09/2022	26/03/2015	26/03/2015
Number of instruments granted in share-based payment arrangement	[pure] 3,02,147	[pure] 3,02,147	[pure] 0	[pure] 0

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	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of terms and conditions of share-based payment arrangement [Abstract]				
Disclosure of terms and conditions of share-based payment arrangement [Line items]				
Description of share-based payment arrangement	Share option plans (Equity Settled)	Share option plans (Equity Settled)	Share option plans (Equity Settled)	Share option plans (Equity Settled)
Description of vesting requirements for share-based payment arrangement	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.
Description of maximum term of options granted for share-based payment arrangement	7 years	7 years	7 years	7 years
Description of method of settlement for share-based payment arrangement	Equity Settled	Equity Settled	Equity Settled	Equity Settled
Date of grant of share-based payment arrangement	01/09/2015	01/09/2015	21/12/2016	21/12/2016
Number of instruments granted in share-based payment arrangement	[pure] 0	[pure] 0	[pure] 0	[pure] 0

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	
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	Share option plans (Equity Settled)	Share option plans (Equity Settled)
Description of vesting requirements for share-based payment arrangement	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.	Subject to continued employment with the Group company from the date of grant of option till the date of vesting.
Description of maximum term of options granted for share-based payment arrangement	7 years	7 years
Description of method of settlement for share-based payment arrangement	Equity Settled	Equity Settled
Date of grant of share-based payment arrangement	27/12/2016	27/12/2016
Number of instruments granted in share-based payment arrangement	[pure] 0	[pure] 0

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

	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**	**31/03/2022**
Disclosure of share-based payment arrangements [TextBlock]	Textual information (26) [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] 156.54	
Total changes of number of share options outstanding in share based payment arrangement	[pure] 0	[pure] 156.54	
Number of share options outstanding in share-based payment arrangement at end of period	[pure] 156.54	[pure] 156.54	[pure] 0

Textual information (26)

Disclosure of share-based payment arrangements [Text Block]

I. Employees Stock Options Plan

A. Description of plan / scheme

i. Share option plans (Equity Settled)

The Holding Company has granted ESOPs and ESARs under various scheme to its employees on an equity-settled basis as tabulated below. The ESOPs provide a right to its holders to purchase one share for each option at a pre-determined strike price on the expiry of the vesting period and The ESARs converted into equity at market price. The options hence represents an European call option that provides a right but not an obligation to the employees of the company to exercise the option by paying the strike price at any time on completion of the vesting period, subject to an outer boundary on the exercise period

Particulars	ESOP 2012	ESOP 2014	ESOP 2022	ESAR 2018
Dates of grant of Options	Varying	Varying	Varying	Varying
Option Type	Equity Settled	Equity Settled	Equity Settled	Equity Settled
Number of outstanding options as at March 31, 2024	46,96,848	18,33,042	18,23,314	24.43.180
Number of outstanding options as at March 31, 2023	52,26,848	18,70,178	19,44,189	26,06,743
Number of Equity Shares represented by an option 1	1 share for 1 option	1 share for 1 option	1 share for 1 option	ESARs converted at a market price
Exercise period	7 to 15 years from the date of vesting of options	7 years from the date of vesting of options	7 years from the date of vesting of options	7 years from the date of vesting of options
Vesting conditions	Subject to continued employment.	Subject to continued employment.	Subject to continued employment and fulfillment of Time Condition and Performance Based Conditions.	Subject to continued employment.

B. Reconciliation of outstanding share options

The number and weighted-average exercise prices of share options under the share option programmes were as follows.

	Number of options	Weighted average exercise price	Number of options	Weighted average exercise price
	March 31, 2024	March 31, 2024	March 31, 2023	March 31, 2023
(A) Equity-settled Share-based payments:				
Options outstanding as at the beginning of the year	90,41,215	Rs 237.54	86,14,092	Rs 87.71
Add: Options granted during the year	-	Rs -	20,36,063	Rs 709.29
Less: Options surrendered during the year	-	Rs -	-	Rs -

Less: Options lapsed during the year	1,20,875	Rs 709.29	20,729	Rs 709.29
Less: Options exercised during the year	5,67,136	Rs 57.05	15,88,211	Rs 90.60
Options outstanding as at the year end	83,53,204	Rs 242.97	90,41,215	Rs 237.54

The options outstanding at March 31, 2024 had an exercise price in the range of Rs. 47.29 to Rs. 709.29 (March 31, 2023: Rs. 21.38 to Rs. 709.29) and a weighted-average contractual life of 6.33 years (March 31, 2023: Rs. 7.26 years.)

II. Employees Stock Appreciation Rights

A. Description of plan / scheme

i. Stock option appreciation rights (Equity Settled)

A. Reconciliation of outstanding stock appreciation rights

The number and weighted-average exercise prices of stock appreciation rights under the share option programmes were as follows.

	Number of rights	Weighted average base price	Number of rights	Weighted average base price
	March 31, 2024	March 31, 2024	March 31, 2023	March 31, 2023
(A) Equity-settled Share-based payments:				
Rights outstanding as at the beginning of the year	26,06,743	Rs 431.83	28,42,847	Rs 423.91
Add: Rights granted during the year	-	Rs -	-	Rs -
Less: Rights lapsed during the year	19,312	Rs 363.36	1,71,077	Rs 331.32
Less: Rights exercised during the year	1,44,251	Rs 442.66	65,027	Rs 349.86
Rights outstanding as at the year end	24,43,180	Rs 431.83	26,06,743	Rs 431.83

The rights outstanding at March 31, 2024 had base price in the range of Rs. 331.32 to Rs.448.27 (March 31, 2023: Rs. 331.32 to Rs. 448.27) and a weighted-average contractual life of 4.57 years (March 31, 2023: 5.54 years).

B. Expense recognized in the statement of profit and loss

Refer note 22 on employee benefit expense, for information on expense charged to the statement of profit and loss on account of share based payments.

II. Subsidiaries

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

I. Employees Stock Options Plan

A. Description of plan / scheme

i. Share option plans (Equity Settled)

The Company has granted ESOPs under "ASKPIA ESOP 2022" to its employees on an equity-settled basis as tabulated below. The ESOPs provide a right to its holders to purchase one share for each option at a pre-determined strike price on the expiry of the vesting period. The ESOP hence represents an European call option that provides a right but not an obligation to the employees of the company to exercise the option by paying the strike price at any time on completion of the vesting period, subject to an outer boundary on the exercise period

Particulars	
Dates of grant of Options	September 30, 2022
Option Type	Equity settled

Number of Options granted	3,02,147
Number of Equity Shares represented by an option 1	1 share for 1 option
Exercise period	7 years from the date of vesting of options
Vesting conditions	Subject to continued employment and fulfillment of Time Condition and Performance Based Conditions.

B. Reconciliation of outstanding share options

The number and weighted-average exercise prices of share options under the share option programmes were as follows.

	Number of options	Weighted average exercise price	Number of options	Weighted average exercise price
	March 31, 2024	March 31, 2024	March 31, 2023	March 31, 2023
(A) Equity-settled Share-based payments:				
Options outstanding as at the beginning of the year	3,02,147	Rs 175.39	-	Rs -
Add: Options granted during the year	-	Rs -	3,02,147	Rs 175.39
Less: Options surrendered during the year	-	Rs -	-	Rs -
Less: Options lapsed during the year	-	Rs -	-	Rs -
Less: Options exercised during the year	-	Rs -	-	Rs -
Options outstanding as at the year end	3,02,147	Rs 175.39	3,02,147	Rs 175.39

The options outstanding at March 31, 2024 had an exercise price Rs. 175.39 (March 31, 2023: Rs. 175.39) and a weighted-average contractual life of 8.50 years (March 31, 2023: 9.50 years.)

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

I. Employees Stock Options Plan

A. Description of plan / scheme

i. Share option plans (Equity Settled)

The Company has granted ESOPs under "ASKWA ESOP 2022" and "ASKWA ESOP 2022-II" to its employees on an equity-settled basis as tabulated below. The ESOPs provide a right to its holders to purchase one share for each option at a pre-determined strike price on the expiry of the vesting period. The ESOP hence represents an European call option that provides a right but not an obligation to the employees of the company to exercise the option by paying the strike price at any time on completion of the vesting period, subject to an outer boundary on the exercise period.

Particulars	ASKWA ESOP 2022	ASKWA ESOP 2022-II
Dates of grant of Options	September 02, 2022	September 30, 2022
Option Type	Equity settled	Equity settled
Number of Options granted	99,224	33,54,514
Number of Equity Shares represented by an option 1	1 share for 1 option	1 share for 1 option

Exercise period	7 years from the date of vesting of options	7 years from the date of vesting of options
Vesting conditions	Subject to continued employment.	Subject to continued employment and fulfillment of Time Condition and Performance Based Conditions.

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, 2024	March 31, 2024	March 31, 2023	March 31, 2023
(A) Equity-settled Share-based payments:				
Options outstanding as at the beginning of the year	34,53,738	Rs 156.54	-	Rs -
Add: Options granted during the year	-	Rs -	34,53,738	Rs 156.54
Less: Options surrendered during the year	-	Rs -	-	Rs -
Less: Options lapsed during the year	4,11,119	Rs 156.54	-	Rs -
Less: Options exercised during the year	-	Rs -	-	Rs -
Options outstanding as at the year end	30,42,619	Rs 156.54	34,53,738	Rs 156.54

The options outstanding at March 31, 2024 had an exercise price Rs. 156.54 (March 31, 2023: Rs. 156.54) and a weighted-average contractual life of 8.49 years (March 31, 2023: 9.49 years.)

[613000] Notes - Earnings per share

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share [TextBlock]	Textual information (27) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 47.97	[INR/shares] 40.13
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 47.97	[INR/shares] 40.13
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 43.77	[INR/shares] 37.02
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 43.77	[INR/shares] 37.02
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	40,257.66	33,449.13
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 8,38,40,440	[shares] 8,22,19,278

Textual information (27)

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, 2024	For the year ended March 31, 2023
Profit attributable to equity holders	40,257.66	33,449.13
Profit attributable to equity holders of the parent	40,257.66	33,449.13

ii. Weighted average number of ordinary shares

	For the year ended March 31, 2024	For the year ended March 31, 2023
Issued ordinary shares at the beginning of the year	8,38,40,440	8,22,19,278
Effect of shares issued for consideration other than cash	-	-
Effect of exercise of share options	6,39,009	16,21,162
Weighted average number of shares at the end of the year for basic EPS	8,39,28,083	8,33,42,536
Effect of dilution:		
Potential equity shares	80,50,619	70,20,146
Weighted average number of shares at the end of the year for diluted EPS	9,19,78,702	9,03,62,683

Basic and Diluted earnings per share

	For the year ended March 31, 2024	For the year ended March 31, 2023
Basic earnings per share	47.97	40.13
Diluted earnings per share	43.77	37.02

[610900] Notes - First time adoption

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No