

**PHARMED LIMITED**  
Consolidated Financial Statements for period 01/04/2021 to 31/03/2022

**[400100] Disclosure of general information about company**

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

|  | <b>01/04/2021<br/>to<br/>31/03/2022</b>  | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
|--|--|---|
| Name of company  | PHARMED LIMITED  |   |
| Corporate identity number  | U24230MH1946PLC005121  |   |
| Permanent account number of entity   | AAACP2191A   |   |
| Address of registered office of company                                    | PHARMED HOUSE 141<br>WALCHAND , HIRACHAND MARG<br>, Mumbai , MAHARASHTRA ,<br>INDIA - 400001 |   |
| Type of industry   | Commercial and<br>Industrial   |   |
| Number of employees in the company at the end of the financial Year        | [pure] 1,310   |   |
| Whether company has published sustainability report for the financial Year | No   |   |
| Date of start of reporting period  | 01/04/2021   | 01/04/2020                              |
| Date of end of reporting period  | 31/03/2022   | 31/03/2021                              |
| Nature of report standalone consolidated                                   | Consolidated   |   |
| Content of report  | Financial Statements   |   |
| Description of presentation currency                                       | INR  |   |
| Level of rounding used in financial statements                             | Lakhs  |   |
| Type of cash flow statement  | Indirect Method  |   |

**[400200] Disclosures - Auditors report**

**Details regarding auditors [Table]**

..(1)

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

| <b>Auditors [Axis]</b>                                | <b>1</b>   |
|---|--|
|   | <b>01/04/2021<br/>to<br/>31/03/2022</b>  |
| Details regarding auditors [Abstract]                 |  |
| Details regarding auditors [LineItems]                |  |
| Category of auditor                                   | Auditors firm  |
| Name of audit firm                                    | Navin Nayak &<br>Associates  |
| Name of auditor signing report                        | Navin Krishnaraya<br>Nayak   |
| Firms registration number of audit firm               | 014367S  |
| Membership number of auditor                          | 205154   |
| Address of auditors                                   | No 43, 3rd Floor, VS<br>Century Towers, HB<br>Samaja Road,<br>Basavanagudi,<br>Bangalore |
| Permanent account number of auditor or auditor's firm | AAJFN9946P   |
| SRN of form ADT-1                                     | R76677244  |
| Date of signing audit report by auditors              | 18/08/2022   |
| Date of signing of balance sheet by auditors          | 18/08/2022   |

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

|   | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|---|---|
| Disclosure in auditor's report explanatory [TextBlock]  | Textual information (1)<br>[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 Pharmed Limited

Report on the Audit of the Consolidate Financial Statements:

Opinion

We have audited the accompanying consolidated financial statements of PHARMED LIMITED ("the Company") and its subsidiaries (the company and its subsidiaries together referred as "the Group"), which comprise the Consolidated Balance Sheet as at March 31, 2022, the Consolidated Statement of Profit and Loss and Consolidated Statement of the Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "The Consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group of the Company as at March 31, 2022, the Consolidated Profit, and its Consolidated cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's 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.

Key Audit Matters:

Key audit matters ('KAM') are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Key Audit Matter:

Revenue Recognition: Note 1(I)(i):

The Company's profit is dependent on proper accounting of Revenue and is therefore susceptible to misstatement. Cut off is the key assertion in so far as revenue recognition is concerned, since an inappropriate cut off can result in material misstatement of results for the year.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to the Board's Report, Business Responsibility Report, Corporate Governance and Shareholders Information but does not include the consolidated financial statements and our auditor's report thereon.

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### Management's Responsibility for the Consolidated Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation and presentation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including consolidated cash flows of the group in accordance with the accounting standards and other accounting principles generally accepted in India.

The respective board of Directors of the companies included in the group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 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 Company, as aforesaid.

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

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

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

Our objective 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 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 user taken on the basis of these 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 statement, whether due to fraud or error, designed and performed audit procedures responsive to those risk, 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 omission, misrepresentation, or the override of internal control.

Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, We are also responsible for the expressing our opinion on whether the company and its subsidiary companies which are companies incorporated in India, has adequate internal financial controls system in place and the operation effectiveness of such controls.

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

Conclude on the appropriateness of the 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 Company's ability of the group to continue as a going concern. If we conclude that 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 audit evidence obtained up to the date of our auditor report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial

statements of such entities included in the consolidated financial statements of which we are the independent auditors.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonable knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work: and (ii) to evaluate the effect of any identified misstatement in the financial statements.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public benefits of such communication

#### Report on Other Legal and Regulatory Requirements

As required by section 143(3) of the Act, based on our audit, we report that :

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

in our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books.

the Consolidated Balance Sheet, Consolidated Statement of Profit and Loss , Consolidated Statement of Cash Flows dealt with by this Report are in agreement with the relevant 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.

on the basis of the written representations received from the Directors of the Company as on March 31, 2022, taken on record by the Board of Directors of the Company and its subsidiaries incorporated in India and the reports of the statutory auditors of its subsidiary companies incorporated in India, none of the Directors of the Group Companies incorporated in India is disqualified as on March 31, 2022, from being appointed as a director of that Company in terms of Section 164(2) of the Act.

with respect to the adequacy of the internal financial controls over financial reporting and the operating effectiveness of such controls, refers to

our separate report in “Annexure A” which is based on the auditor’s reports of the Company and its subsidiary companies incorporated in India. Our report express and unmodified opinion on the adequacy and operating effectiveness of the internal financial controls over financials reporting of those companies.

With respect to the other matters to be included in the Auditor’s Report in accordance with the requisition of section 197(16) of the Act, as amended :

In our opinion and to the best of our information and according to the explanations given to us, the remuneration Paid by the Company to its director during the year is in accordance with the provisions of the section 197 of 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 Auditor’s) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

The Group has disclosed the impact, if any, of pending litigations as at March 31, 2022 on its financial position in its Consolidated financial statements – Refer Note -28

The Group has no long term contracts including derivative contracts for which there were any material foreseeable losses.

There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Holding Company and its subsidiary companies incorporated in India.

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

(b) The respective Managements of the Company and its subsidiaries which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the

Company or any of such subsidiaries from any person or entity, including foreign entity (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company or any of such subsidiaries shall, 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.

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us on the Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

As stated in Note 3 to the consolidated financial statements

The final dividend proposed in the previous year, declared, and paid by the Company during the year is in accordance with Section 123 of the Act, as applicable.

The interim dividend declared and paid by the Company during the year and until the date of this report is in compliance with Section 123 of the Act.

The Board of Directors of the Company have proposed final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The amount of dividend proposed is in accordance with section 123 of the Act, as applicable

For Navin Nayak & Associates

Chartered Accountants

Firm Regn No: 014367S

Navin Nayak K

Place: Bengaluru Partner

Date:18.08.2022 Membership No. 205154 UDIN. 22205154APFLBY8299

Annexure A to the Independent Auditor's Report

Report on the Internal Financial Controls over Financial Reporting under Clause (i) of subsection 3 of section 143 of the Companies Act 2013, ('the Act').

In conjunction with our audit of the consolidated financial statements of the Company, as of and for the year ended 31st March 2022, we have audited the internal financial controls over financial reporting of Pharmed Limited, (hereinafter referred to as "the Company") and its subsidiary companies, which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company and its subsidiary companies, 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 respective companies 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 (' the ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company and its subsidiary companies, which are companies incorporated in India, 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') issued by the Institute of Chartered Accountants of India and the Standards on Auditing, prescribed under section 143(10) of the Companies Act 2013, to the extent applicable to an audit of internal financial controls. 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 over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company and its subsidiary companies, which are companies incorporated in India.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting 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 over financial reporting 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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized 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 over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, 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 over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting 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 and to the best of our information and according to the explanations given to us, the Company and its subsidiary companies, which are companies incorporated in India, have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2021, based on the internal control over financial reporting criteria established by the respective companies 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.

For Navin Nayak & Associates

Chartered Accountants

Firm Regn No: 014367S

Navin Nayak K

Place: Bengaluru Partner

Date:18.08.2022 MembershipNo.205154 UDIN. 22205154APFLBY8299

**[100100] Balance sheet**

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

|   | 31/03/2022 | 31/03/2021 |
|---|------------|------------|
| Balance sheet [Abstract]                  |            |            |
| Equity and liabilities [Abstract]         |            |            |
| Shareholders' funds [Abstract]            |            |            |
| Share capital                             | (A) 86     | (B) 86     |
| Reserves and surplus                      | 19,874     | 15,944     |
| Total shareholders' funds                 | 19,960     | 16,030     |
| Share application money pending allotment | 0          | 0          |
| Minority interest                         | 0          | 0          |
| Non-current liabilities [Abstract]        |            |            |
| Long-term borrowings                      | 0          | 0          |
| Other long-term liabilities               | 283        | 253        |
| Long-term provisions                      | 453        | 389        |
| Total non-current liabilities             | 736        | 642        |
| Current liabilities [Abstract]            |            |            |
| Short-term borrowings                     | 0          | 0          |
| Trade payables                            | 3,662      | 2,406      |
| Other current liabilities                 | 585        | 308        |
| Short-term provisions                     | 1,282      | 1,289      |
| Total current liabilities                 | 5,529      | 4,003      |
| Total equity and liabilities              | 26,225     | 20,675     |
| Assets [Abstract]                         |            |            |
| Non-current assets [Abstract]             |            |            |
| Fixed assets [Abstract]                   |            |            |
| Tangible assets                           | 4,973      | 1,062      |
| Intangible assets                         | 12         | 15         |
| Tangible assets capital work-in-progress  | 31         | 31         |
| Total fixed assets                        | 5,016      | 1,108      |
| Non-current investments                   | 11,372     | 10,854     |
| Deferred tax assets (net)                 | 255        | 215        |
| Long-term loans and advances              | 0          | 120        |
| Other non-current assets                  | (C) 2,960  | (D) 2,944  |
| Total non-current assets                  | 19,603     | 15,241     |
| Current assets [Abstract]                 |            |            |
| Current investments                       | 0          | 0          |
| Inventories                               | 3,224      | 2,599      |
| Trade receivables                         | 1,726      | 1,634      |
| Cash and bank balances                    | 442        | 602        |
| Short-term loans and advances             | 1,230      | 599        |
| Total current assets                      | 6,622      | 5,434      |
| Total assets                              | 26,225     | 20,675     |

**Footnotes**

(A) The issued, subscribed and paidup equity share capital of the company is Rs. 86,12,400 divided into 43,06,200 equity shares of Rs. 2 each. However to avoid the rounding of difference between the 'Balance sheet' and the table 'Details of Share Capital', it is mentioned that, issued, subscribed and paidup equity share capital is 86,00,000 divided into 43,00,000 equity shares of Rs. 2 each.

(B) The issued, subscribed and paidup equity share capital of the company is Rs. 86,12,400 divided into 43,06,200 equity shares of Rs. 2 each. However to avoid the rounding of difference between the 'Balance sheet' and the table 'Details of Share Capital', it is mentioned that, issued, subscribed and paidup equity share capital is 86,00,000 divided into 43,00,000 equity shares of Rs. 2 each.

(C) Other non-current assets : 49 Goodwill on Consolidation : 2911

(D) Other non-current assets : 33 Goodwill on Consolidation : 2911

**[100400] Cash flow statement, indirect**

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

|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 31/03/2020 |
|---|--------------------------------|--------------------------------|------------|
| Statement of cash flows [Abstract]  |                                |                                |            |
| Whether cash flow statement is applicable on company  | Yes                            | Yes                            |            |
| Cash flows from used in operating activities [Abstract]                                     |                                |                                |            |
| Profit before extraordinary items and tax   | 5,501                          | 4,961                          |            |
| Adjustments for reconcile profit (loss) [Abstract]  |                                |                                |            |
| Adjustments to profit (loss) [Abstract]   |                                |                                |            |
| Adjustments for finance costs   | 30                             | 29                             |            |
| Adjustments for depreciation and amortisation expense                                       | 232                            | 197                            |            |
| Other adjustments for which cash effects are investing or financing cash flow               | (A) -781                       | (B) -382                       |            |
| Total adjustments to profit (loss)  | -519                           | -156                           |            |
| Adjustments for working capital [Abstract]  |                                |                                |            |
| Adjustments for decrease (increase) in inventories  | -625                           | -1,025                         |            |
| Adjustments for decrease (increase) in trade receivables                                    | -93                            | 238                            |            |
| Adjustments for decrease (increase) in other current assets                                 | (C) -423                       | (D) -162                       |            |
| Adjustments for increase (decrease) in trade payables                                       | 1,256                          | 388                            |            |
| Adjustments for increase (decrease) in other current liabilities                            | (E) 308                        | (F) -59                        |            |
| Adjustments for provisions  | (G) 57                         | (H) -763                       |            |
| Total adjustments for working capital   | 480                            | -1,383                         |            |
| Total adjustments for reconcile profit (loss)   | -39                            | -1,539                         |            |
| Net cash flows from (used in) operations  | 5,462                          | 3,422                          |            |
| Interest received   | -70                            | -13                            |            |
| Income taxes paid (refund)  | 1,412                          | 1,281                          |            |
| Other inflows (outflows) of cash  | (I) -4                         | (J) -4                         |            |
| Net cash flows from (used in) operating activities before extraordinary items               | 3,976                          | 2,124                          |            |
| Net cash flows from (used in) operating activities  | 3,976                          | 2,124                          |            |
| Cash flows from used in investing activities [Abstract]                                     |                                |                                |            |
| Other cash receipts from sales of equity or debt instruments of other entities              | 5,213                          | 11,772                         |            |
| Other cash payments to acquire equity or debt instruments of other entities                 | 4,948                          | 13,743                         |            |
| Proceeds from sales of tangible assets  | 55                             | 0                              |            |
| Purchase of tangible assets   | 4,197                          | 142                            |            |
| Interest received   | 70                             | 13                             |            |
| Other inflows (outflows) of cash  | 4                              | 4                              |            |
| Net cash flows from (used in) investing activities before extraordinary items               | -3,803                         | -2,096                         |            |
| Net cash flows from (used in) investing activities  | -3,803                         | -2,096                         |            |
| Cash flows from used in financing activities [Abstract]                                     |                                |                                |            |
| Dividends paid  | 301                            | 11                             |            |
| Interest paid   | 30                             | 29                             |            |
| Net cash flows from (used in) financing activities before extraordinary items               | -331                           | -40                            |            |
| Net cash flows from (used in) financing activities  | -331                           | -40                            |            |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | -158                           | -12                            |            |
| Net increase (decrease) in cash and cash equivalents  | -158                           | -12                            |            |
| Cash and cash equivalents cash flow statement at end of period                              | 442                            | 602                            | 615        |

### Footnotes

- (A) Net (gain) / Loss on Sale of Investments : -783 (Gain) / Loss on Sale of Asset : 2
- (B) Net (gain) / Loss on Sale of Investments : -382 (Gain) / Loss on Sale of Asset : 0
- (C) Short-Term Loans and Advances : 527 Long-Term Loans and advances : -120 Other Non-Current Assets : 16
- (D) Short-Term Loans and Advances : 46 Long-Term Loans and advances : 83 Other Non-Current Assets : 33
- (E) Other Current Liabilities : 277 Long-term borrowings : 0 Other Long-Term Liabilities : 31
- (F) Other Current Liabilities : -88 Long-term borrowings : -21 Other Long-Term Liabilities : 50
- (G) Long-Term Provisions : 64 Short-Term Provisions : -7
- (H) Long-Term Provisions : 41 Short-Term Provisions : -804
- (I) Rental Income from Investment Properties : -4
- (J) Rental Income from Investment Properties : -4

**[200100] Notes - Share capital****Disclosure of classes of share capital [Table]**

..(1)

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

| Classes of share capital [Axis]   | Share capital [Member]         |                                | Equity shares [Member]         |                                |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of classes of share capital [Abstract]   |                                |                                |                                |                                |
| Disclosure of classes of share capital [LineItems]  |                                |                                |                                |                                |
| Number of shares authorised   | [shares] 45,00,000             | [shares] 45,00,000             | [shares] 45,00,000             | [shares] 45,00,000             |
| Value of shares authorised  | 90                             | 90                             | 90                             | 90                             |
| Number of shares issued   | [shares] 43,00,000             | [shares] 43,00,000             | [shares] 43,00,000             | [shares] 43,00,000             |
| Value of shares issued  | 86                             | 86                             | 86                             | 86                             |
| Number of shares subscribed and fully paid  | [shares] 43,00,000             | [shares] 43,00,000             | [shares] 43,00,000             | [shares] 43,00,000             |
| Value of shares subscribed and fully paid   | 86                             | 86                             | 86                             | 86                             |
| Number of shares subscribed but not fully paid  | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Value of shares subscribed but not fully paid   | 0                              | 0                              | 0                              | 0                              |
| Total number of shares subscribed   | [shares] 43,00,000             | [shares] 43,00,000             | [shares] 43,00,000             | [shares] 43,00,000             |
| Total value of shares subscribed  | 86                             | 86                             | 86                             | 86                             |
| Value of shares paid-up [Abstract]  |                                |                                |                                |                                |
| Number of shares paid-up  | [shares] 43,00,000             | [shares] 43,00,000             | [shares] 43,00,000             | [shares] 43,00,000             |
| Value of shares called  | 86                             | 86                             | 86                             | 86                             |
| Calls unpaid [Abstract]   |                                |                                |                                |                                |
| Calls unpaid by directors and officers [Abstract]   |                                |                                |                                |                                |
| Calls unpaid by directors   | 0                              | 0                              | 0                              | 0                              |
| Calls unpaid by officers  | 0                              | 0                              | 0                              | 0                              |
| Total calls unpaid by directors and officers  | 0                              | 0                              | 0                              | 0                              |
| Calls unpaid by others  | 0                              | 0                              | 0                              | 0                              |
| Total calls unpaid  | 0                              | 0                              | 0                              | 0                              |
| Forfeited shares  | 0                              | 0                              | 0                              | 0                              |
| Forfeited shares reissued   | 0                              | 0                              | 0                              | 0                              |
| Value of shares paid-up   | 86                             | 86                             | 86                             | 86                             |
| Reconciliation of number of shares outstanding [Abstract]   |                                |                                |                                |                                |
| Changes in number of shares outstanding [Abstract]  |                                |                                |                                |                                |
| Increase in number of shares outstanding [Abstract]   |                                |                                |                                |                                |
| Number of shares issued in public offering  | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued as bonus shares   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued as rights   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued in private placement arising out of conversion of debentures preference shares during period      | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued in other private placement  | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued as other preferential allotment   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares allotted for contracts without payment received in cash  | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued under scheme of amalgamation  | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of other issues of shares  | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued under employee stock option plan  | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |

|   |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|
| Number of other issue of shares arising out of conversion of securities   | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Total aggregate number of shares issued during period   | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Decrease in number of shares during period [Abstract]   |                    |                    |                    |                    |
| Number of shares bought back  | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Other decrease in number of shares  | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Total decrease in number of shares during period  | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Total increase (decrease) in number of shares outstanding   | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Number of shares outstanding at end of period   | [shares] 43,00,000 | [shares] 43,00,000 | [shares] 43,00,000 | [shares] 43,00,000 |
| Reconciliation of value of shares outstanding [Abstract]  |                    |                    |                    |                    |
| Changes in share capital [Abstract]   |                    |                    |                    |                    |
| Increase in share capital during period [Abstract]  |                    |                    |                    |                    |
| Amount of public issue during period  | 0                  | 0                  | 0                  | 0                  |
| Amount of bonus issue during period   | 0                  | 0                  | 0                  | 0                  |
| Amount of rights issue during period  | 0                  | 0                  | 0                  | 0                  |
| Amount of private placement issue arising out of conversion of debentures preference shares during period             | 0                  | 0                  | 0                  | 0                  |
| Amount of other private placement issue during period   | 0                  | 0                  | 0                  | 0                  |
| Amount of preferential allotment issue arising out of conversion of debentures preference shares during period        | 0                  | 0                  | 0                  | 0                  |
| Amount of other preferential allotment issue during period  | 0                  | 0                  | 0                  | 0                  |
| Amount of issue allotted for contracts without payment received in cash during period                                 | 0                  | 0                  | 0                  | 0                  |
| Amount of issue under scheme of amalgamation during period  | 0                  | 0                  | 0                  | 0                  |
| Amount of other issues during period  | 0                  | 0                  | 0                  | 0                  |
| Amount of employee stock option plan issued during period   | 0                  | 0                  | 0                  | 0                  |
| Amount of other issue arising out of conversion of securities during period   | 0                  | 0                  | 0                  | 0                  |
| Total aggregate amount of increase in share capital during period   | 0                  | 0                  | 0                  | 0                  |
| Decrease in share capital during period [Abstract]  |                    |                    |                    |                    |
| Decrease in amount of shares bought back  | 0                  | 0                  | 0                  | 0                  |
| Other decrease in amount of shares  | 0                  | 0                  | 0                  | 0                  |
| Total decrease in share capital during period   | 0                  | 0                  | 0                  | 0                  |
| Total increase (decrease) in share capital  | 0                  | 0                  | 0                  | 0                  |
| Share capital at end of period  | (A) 86             | (B) 86             | 86                 | 86                 |
| Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract] |                    |                    |                    |                    |
| Shares in company held by holding company   | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Shares in company held by ultimate holding company  | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Shares in company held by subsidiaries of its holding company   | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Shares in company held by subsidiaries of its ultimate holding company  | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Shares in company held by associates of its holding company   | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Shares in company held by associates of its ultimate holding company  | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates      | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |

|   |            |            |            |            |
|---|------------|------------|------------|------------|
| Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment                            | [shares] 0 | [shares] 0 | [shares] 0 | [shares] 0 |
| Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment                  | 0          | 0          | 0          | 0          |
| Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years | [shares] 0 | [shares] 0 | [shares] 0 | [shares] 0 |
| Aggregate number of fully paid-up shares issued by way of bonus shares during last five years                                       | [shares] 0 | [shares] 0 | [shares] 0 | [shares] 0 |
| Aggregate number of shares bought back during last five years   | [shares] 0 | [shares] 0 | [shares] 0 | [shares] 0 |
| Original paid-up value of forfeited shares  | 0          | 0          | 0          | 0          |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]        |            |            |            |            |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]                   |            |            |            |            |
| Application money received for allotment of securities and due for refund, principal  | 0          | 0          | 0          | 0          |
| Application money received for allotment of securities and due for refund, interest accrued   | 0          | 0          | 0          | 0          |
| Total application money received for allotment of securities and due for refund and interest accrued thereon                        | 0          | 0          | 0          | 0          |
| Number of shares proposed to be issued  | [shares] 0 | [shares] 0 | [shares] 0 | [shares] 0 |
| Share premium for shares to be allotted   | 0          | 0          | 0          | 0          |

### Footnotes

(A) The issued, subscribed and paidup equity share capital of the company is Rs. 86,12,400 divided into 43,06,200 equity shares of Rs. 2 each. However to avoid the rounding of difference between the 'Balance sheet' and the table 'Details of Share Capital', it is mentioned that, issued, subscribed and paidup equity share capital is 86,00,000 divided into 43,00,000 equity shares of Rs. 2 each.

(B) The issued, subscribed and paidup equity share capital of the company is Rs. 86,12,400 divided into 43,06,200 equity shares of Rs. 2 each. However to avoid the rounding of difference between the 'Balance sheet' and the table 'Details of Share Capital', it is mentioned that, issued, subscribed and paidup equity share capital is 86,00,000 divided into 43,00,000 equity shares of Rs. 2 each.

## Disclosure of classes of share capital [Table]

..(2)

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

| Classes of share capital [Axis]   | Equity shares 1 [Member]       |                                |
|---|--------------------------------|--------------------------------|
|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of classes of share capital [Abstract]   |                                |                                |
| Disclosure of classes of share capital [LineItems]  |                                |                                |
| Type of share   | Equity                         | Equity                         |
| Number of shares authorised   | [shares] 45,00,000             | [shares] 45,00,000             |
| Value of shares authorised  | 90                             | 90                             |
| Number of shares issued   | [shares] 43,00,000             | [shares] 43,00,000             |
| Value of shares issued  | 86                             | 86                             |
| Number of shares subscribed and fully paid  | [shares] 43,00,000             | [shares] 43,00,000             |
| Value of shares subscribed and fully paid   | 86                             | 86                             |
| Number of shares subscribed but not fully paid  | [shares] 0                     | [shares] 0                     |
| Value of shares subscribed but not fully paid   | 0                              | 0                              |
| Total number of shares subscribed   | [shares] 43,00,000             | [shares] 43,00,000             |
| Total value of shares subscribed  | 86                             | 86                             |
| Value of shares paid-up [Abstract]  |                                |                                |
| Number of shares paid-up  | [shares] 43,00,000             | [shares] 43,00,000             |
| Value of shares called  | 86                             | 86                             |
| Calls unpaid [Abstract]   |                                |                                |
| Calls unpaid by directors and officers [Abstract]   |                                |                                |
| Calls unpaid by directors   | 0                              | 0                              |
| Calls unpaid by officers  | 0                              | 0                              |
| Total calls unpaid by directors and officers  | 0                              | 0                              |
| Calls unpaid by others  | 0                              | 0                              |
| Total calls unpaid  | 0                              | 0                              |
| Forfeited shares  | 0                              | 0                              |
| Forfeited shares reissued   | 0                              | 0                              |
| Value of shares paid-up   | (A) 86                         | 86                             |
| Par value per share   | [INR/shares] 2                 | [INR/shares] 2                 |
| Amount per share called in case shares not fully called   | [INR/shares] 0                 | [INR/shares] 0                 |
| Reconciliation of number of shares outstanding [Abstract]   |                                |                                |
| Changes in number of shares outstanding [Abstract]  |                                |                                |
| Increase in number of shares outstanding [Abstract]   |                                |                                |
| Number of shares issued in public offering  | [shares] 0                     | [shares] 0                     |
| Number of shares issued as bonus shares   | [shares] 0                     | [shares] 0                     |
| Number of shares issued as rights   | [shares] 0                     | [shares] 0                     |
| Number of shares issued in private placement arising out of conversion of debentures preference shares during period      | [shares] 0                     | [shares] 0                     |
| Number of shares issued in other private placement  | [shares] 0                     | [shares] 0                     |
| Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period | [shares] 0                     | [shares] 0                     |
| Number of shares issued as other preferential allotment   | [shares] 0                     | [shares] 0                     |
| Number of shares allotted for contracts without payment received in cash  | [shares] 0                     | [shares] 0                     |
| Number of shares issued under scheme of amalgamation  | [shares] 0                     | [shares] 0                     |
| Number of other issues of shares  | [shares] 0                     | [shares] 0                     |
| Number of shares issued under employee stock option plan  | [shares] 0                     | [shares] 0                     |
| Number of other issue of shares arising out of conversion of securities   | [shares] 0                     | [shares] 0                     |
| Total aggregate number of shares issued during period   | [shares] 0                     | [shares] 0                     |
| Decrease in number of shares during period [Abstract]   |                                |                                |
| Number of shares bought back  | [shares] 0                     | [shares] 0                     |
| Other decrease in number of shares  | [shares] 0                     | [shares] 0                     |
| Total decrease in number of shares during period  | [shares] 0                     | [shares] 0                     |
| Total increase (decrease) in number of shares outstanding   | [shares] 0                     | [shares] 0                     |
| Number of shares outstanding at end of period   | [shares] 43,00,000             | [shares] 43,00,000             |
| Reconciliation of value of shares outstanding [Abstract]  |                                |                                |
| Changes in share capital [Abstract]   |                                |                                |
| Increase in share capital during period [Abstract]  |                                |                                |
| Amount of public issue during period  | 0                              | 0                              |
| Amount of bonus issue during period   | 0                              | 0                              |
| Amount of rights issue during period  | 0                              | 0                              |

|   |            |            |
|---|------------|------------|
| Amount of private placement issue arising out of conversion of debentures preference shares during period                           | 0          | 0          |
| Amount of other private placement issue during period   | 0          | 0          |
| Amount of preferential allotment issue arising out of conversion of debentures preference shares during period                      | 0          | 0          |
| Amount of other preferential allotment issue during period  | 0          | 0          |
| Amount of issue allotted for contracts without payment received in cash during period   | 0          | 0          |
| Amount of issue under scheme of amalgamation during period  | 0          | 0          |
| Amount of other issues during period  | 0          | 0          |
| Amount of employee stock option plan issued during period   | 0          | 0          |
| Amount of other issue arising out of conversion of securities during period   | 0          | 0          |
| Total aggregate amount of increase in share capital during period   | 0          | 0          |
| Decrease in share capital during period [Abstract]  |            |            |
| Decrease in amount of shares bought back  | 0          | 0          |
| Other decrease in amount of shares  | 0          | 0          |
| Total decrease in share capital during period   | 0          | 0          |
| Total increase (decrease) in share capital  | 0          | 0          |
| Share capital at end of period  | 86         | 86         |
| Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]               |            |            |
| Shares in company held by holding company   | [shares] 0 | [shares] 0 |
| Shares in company held by ultimate holding company  | [shares] 0 | [shares] 0 |
| Shares in company held by subsidiaries of its holding company   | [shares] 0 | [shares] 0 |
| Shares in company held by subsidiaries of its ultimate holding company  | [shares] 0 | [shares] 0 |
| Shares in company held by associates of its holding company   | [shares] 0 | [shares] 0 |
| Shares in company held by associates of its ultimate holding company  | [shares] 0 | [shares] 0 |
| Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates                    | [shares] 0 | [shares] 0 |
| Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment                            | [shares] 0 | [shares] 0 |
| Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment                  | 0          | 0          |
| Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years | [shares] 0 | [shares] 0 |
| Aggregate number of fully paid-up shares issued by way of bonus shares during last five years                                       | [shares] 0 | [shares] 0 |
| Aggregate number of shares bought back during last five years   | [shares] 0 | [shares] 0 |
| Original paid-up value of forfeited shares  | 0          | 0          |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]        |            |            |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]                   |            |            |
| Application money received for allotment of securities and due for refund, principal  | 0          | 0          |
| Application money received for allotment of securities and due for refund, interest accrued   | 0          | 0          |
| Total application money received for allotment of securities and due for refund and interest accrued thereon                        | 0          | 0          |
| Number of shares proposed to be issued  | [shares] 0 | [shares] 0 |
| Share premium for shares to be allotted   | 0          | 0          |

### Footnotes

(A) The issued, subscribed and paidup equity share capital of the company is Rs. 86,12,400 divided into 43,06,200 equity shares of Rs. 2 each. However to avoid the rounding of difference between the 'Balance sheet' and the table 'Details of Share Capital', it is mentioned that, issued, subscribed and paidup equity share capital is 86,00,000 divided into 43,00,000 equity shares of Rs. 2 each.

### 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 share capital [Axis]   | Equity shares [Member] |                   |                        |                    |
|---|------------------------|-------------------|------------------------|--------------------|
|   | Shareholder 1 [Member] |                   | Shareholder 2 [Member] |                    |
| Name of shareholder [Axis]  | 31/03/2022             | 31/03/2021        | 31/03/2022             | 31/03/2021         |
| Disclosure of shareholding more than five per cent in company [Abstract]  |                        |                   |                        |                    |
| Disclosure of shareholding more than five per cent in company [LineItems] |                        |                   |                        |                    |
| Number of shares held in company  | [shares] 9,47,600      | [shares] 9,47,600 | [shares] 12,05,940     | [shares] 12,05,940 |

**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 share capital [Axis]   | Equity shares [Member] |                   |                        |                    |
|---|------------------------|-------------------|------------------------|--------------------|
|   | Shareholder 3 [Member] |                   | Shareholder 4 [Member] |                    |
| Name of shareholder [Axis]  | 31/03/2022             | 31/03/2021        | 31/03/2022             | 31/03/2021         |
| Disclosure of shareholding more than five per cent in company [Abstract]  |                        |                   |                        |                    |
| Disclosure of shareholding more than five per cent in company [LineItems] |                        |                   |                        |                    |
| Number of shares held in company  | [shares] 5,98,260      | [shares] 5,98,260 | [shares] 11,95,800     | [shares] 11,95,800 |

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

..(3)

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

| Classes of share capital [Axis]   | Equity shares 1 [Member]       |                                |                                |                                |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|   | Shareholder 1 [Member]         |                                | Shareholder 2 [Member]         |                                |
| Name of shareholder [Axis]  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of shareholding more than five per cent in company [Abstract]  |                                |                                |                                |                                |
| Disclosure of shareholding more than five per cent in company [LineItems] |                                |                                |                                |                                |
| Type of share   | Equity                         | Equity                         | Equity                         | Equity                         |
| Name of shareholder   | K.K.Aurora                     | K.K.Aurora                     | Neha Trust                     | Neha Trust                     |
| PAN of shareholder  | ACBPA0939M                     | ACBPA0939M                     | AAATN4504C                     | AAATN4504C                     |
| Country of incorporation or residence of shareholder                      | INDIA                          | INDIA                          | INDIA                          | INDIA                          |
| Number of shares held in company  | [shares] 9,47,600              | [shares] 9,47,600              | [shares] 12,05,940             | [shares] 12,05,940             |
| Percentage of shareholding in company                                     | 22.01%                         | 22.01%                         | 28.00%                         | 28.00%                         |

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

..(4)

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

| Classes of share capital [Axis]   | Equity shares 1 [Member]       |                                |                                |                                |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|   | Shareholder 3 [Member]         |                                | Shareholder 4 [Member]         |                                |
| Name of shareholder [Axis]  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of shareholding more than five per cent in company [Abstract]  |                                |                                |                                |                                |
| Disclosure of shareholding more than five per cent in company [LineItems] |                                |                                |                                |                                |
| Type of share   | Equity                         | Equity                         | Equity                         | Equity                         |
| Name of shareholder   | Sunjeev Aurora                 | Sunjeev Aurora                 | Suneet Aurora                  | Suneet Aurora                  |
| PAN of shareholder  | ABLPA9464C                     | ABLPA9464C                     | ABLPA9466A                     | ABLPA9466A                     |
| Country of incorporation or residence of shareholder                      | INDIA                          | INDIA                          | INDIA                          | INDIA                          |
| Number of shares held in company  | [shares] 5,98,260              | [shares] 5,98,260              | [shares] 11,95,800             | [shares] 11,95,800             |
| Percentage of shareholding in company                                     | 13.89%                         | 13.89%                         | 27.77%                         | 27.77%                         |

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

|  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|--|--------------------------------|--------------------------------|
| Disclosure of notes on share capital explanatory [TextBlock]                         |                                |                                |
| Whether there are any shareholders holding more than five per cent shares in company | Yes                            | Yes                            |
| Whether money raised from public offering during year                                | No                             | No                             |

**[200200] Notes - Reserves and surplus****Statement of changes in reserves [Table]**

..(1)

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

| Components of reserves [Axis]  | Reserves [Member]              |                                | Capital reserves [Member]      |                                |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Statement of changes in reserves [Abstract]                              |                                |                                |                                |                                |
| Statement of changes in reserves [LineItems]                             |                                |                                |                                |                                |
| Changes in reserves [Abstract]   |                                |                                |                                |                                |
| Additions to reserves [Abstract]   |                                |                                |                                |                                |
| Profit (loss) for period   | 4,232                          | 3,738                          | 0                              | 0                              |
| Total additions to reserves  | 4,232                          | 3,738                          | 0                              | 0                              |
| Appropriations for dividend, dividend tax and general reserve [Abstract] |                                |                                |                                |                                |
| Dividend appropriation [Abstract]  |                                |                                |                                |                                |
| Interim dividend appropriation [Abstract]                                |                                |                                |                                |                                |
| Interim equity dividend appropriation                                    | 151                            | 11                             |                                |                                |
| Total interim dividend appropriation                                     | 151                            | 11                             |                                |                                |
| Final dividend appropriation [Abstract]                                  |                                |                                |                                |                                |
| Final equity dividend appropriation                                      | 151                            | 0                              |                                |                                |
| Total final dividend appropriation                                       | 151                            | 0                              |                                |                                |
| Total dividend appropriation   | 302                            | 11                             |                                |                                |
| Total appropriations for dividend, dividend tax and general reserve      | 302                            | 11                             |                                |                                |
| Total changes in reserves  | 3,930                          | 3,727                          | 0                              | 0                              |
| Reserves at end of period  | 19,874                         | 15,944                         | 27                             | 27                             |

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

..(2)

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

| Components of reserves [Axis]                | Capital reserves [Member] | Capital redemption reserves [Member] |                                |            |
|--|---------------------------|--------------------------------------|--------------------------------|------------|
|  | 31/03/2020                | 01/04/2021<br>to<br>31/03/2022       | 01/04/2020<br>to<br>31/03/2021 | 31/03/2020 |
| Statement of changes in reserves [Abstract]  |                           |                                      |                                |            |
| Statement of changes in reserves [LineItems] |                           |                                      |                                |            |
| Changes in reserves [Abstract]               |                           |                                      |                                |            |
| Additions to reserves [Abstract]             |                           |                                      |                                |            |
| Profit (loss) for period                     |                           | 0                                    | 0                              |            |
| Total additions to reserves                  |                           | 0                                    | 0                              |            |
| Total changes in reserves                    |                           | 0                                    | 0                              |            |
| Reserves at end of period                    | 27                        | 70                                   | 70                             | 70         |

## Statement of changes in reserves [Table]

..(3)

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

| Components of reserves [Axis]  | Securities premium account [Member] |                          |            | Other reserves [Member]  |
|--|-------------------------------------|--------------------------|------------|--------------------------|
|  | 01/04/2021 to 31/03/2022            | 01/04/2020 to 31/03/2021 | 31/03/2020 | 01/04/2021 to 31/03/2022 |
| Statement of changes in reserves [Abstract]                              |                                     |                          |            |                          |
| Statement of changes in reserves [LineItems]                             |                                     |                          |            |                          |
| Changes in reserves [Abstract]   |                                     |                          |            |                          |
| Additions to reserves [Abstract]   |                                     |                          |            |                          |
| Profit (loss) for period   | 0                                   | 0                        |            | 0                        |
| Total additions to reserves  | 0                                   | 0                        |            | 0                        |
| Appropriations for dividend, dividend tax and general reserve [Abstract] |                                     |                          |            |                          |
| Dividend appropriation [Abstract]  |                                     |                          |            |                          |
| Total dividend appropriation   |                                     |                          |            | 0                        |
| Total appropriations for dividend, dividend tax and general reserve      |                                     |                          |            | 0                        |
| Total changes in reserves  | 0                                   | 0                        |            | 0                        |
| Reserves at end of period  | 169                                 | 169                      | 169        | 215                      |

## Statement of changes in reserves [Table]

..(4)

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

| Components of reserves [Axis]  | Other reserves [Member]  | General reserve [Member] |                          |            |
|--|--------------------------|--------------------------|--------------------------|------------|
|  | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022 | 01/04/2020 to 31/03/2021 | 31/03/2020 |
| Statement of changes in reserves [Abstract]                              |                          |                          |                          |            |
| Statement of changes in reserves [LineItems]                             |                          |                          |                          |            |
| Changes in reserves [Abstract]   |                          |                          |                          |            |
| Additions to reserves [Abstract]   |                          |                          |                          |            |
| Profit (loss) for period   | 0                        | 0                        | 0                        |            |
| Total additions to reserves  | 0                        | 0                        | 0                        |            |
| Appropriations for dividend, dividend tax and general reserve [Abstract] |                          |                          |                          |            |
| Dividend appropriation [Abstract]  |                          |                          |                          |            |
| Total dividend appropriation   | 0                        | 0                        | 0                        |            |
| Total appropriations for dividend, dividend tax and general reserve      | 0                        | 0                        | 0                        |            |
| Total changes in reserves  | 0                        | 0                        | 0                        |            |
| Reserves at end of period  | 215                      | 211                      | 211                      | 211        |

## Statement of changes in reserves [Table]

..(5)

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

| Components of reserves [Axis]  | Other reserves, others [Member] |                                |            | Surplus [Member]               |
|--|---------------------------------|--------------------------------|------------|--------------------------------|
|  | 01/04/2021<br>to<br>31/03/2022  | 01/04/2020<br>to<br>31/03/2021 | 31/03/2020 | 01/04/2021<br>to<br>31/03/2022 |
| Statement of changes in reserves [Abstract]                              |                                 |                                |            |                                |
| Statement of changes in reserves [LineItems]                             |                                 |                                |            |                                |
| Changes in reserves [Abstract]   |                                 |                                |            |                                |
| Additions to reserves [Abstract]   |                                 |                                |            |                                |
| Profit (loss) for period   | 0                               | 0                              |            | 4,232                          |
| Total additions to reserves  | 0                               | 0                              |            | 4,232                          |
| Appropriations for dividend, dividend tax and general reserve [Abstract] |                                 |                                |            |                                |
| Dividend appropriation [Abstract]  |                                 |                                |            |                                |
| Interim dividend appropriation [Abstract]                                |                                 |                                |            |                                |
| Interim equity dividend appropriation                                    |                                 |                                |            | 151                            |
| Total interim dividend appropriation                                     |                                 |                                |            | 151                            |
| Final dividend appropriation [Abstract]                                  |                                 |                                |            |                                |
| Final equity dividend appropriation                                      |                                 |                                |            | 151                            |
| Total final dividend appropriation                                       |                                 |                                |            | 151                            |
| Total dividend appropriation   |                                 |                                |            | 302                            |
| Total appropriations for dividend, dividend tax and general reserve      |                                 |                                |            | 302                            |
| Total changes in reserves  | 0                               | 0                              |            | 3,930                          |
| Reserves at end of period  | 4                               | 4                              | 4          | 19,393                         |
| Description of nature and purpose of other reserves/funds                | Investment Reserve              | allowance Reserve              |            |                                |

## Statement of changes in reserves [Table]

..(6)

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

| Components of reserves [Axis]  | Surplus [Member]               |            |
|--|--------------------------------|------------|
|  | 01/04/2020<br>to<br>31/03/2021 | 31/03/2020 |
| Statement of changes in reserves [Abstract]                              |                                |            |
| Statement of changes in reserves [LineItems]                             |                                |            |
| Changes in reserves [Abstract]   |                                |            |
| Additions to reserves [Abstract]   |                                |            |
| Profit (loss) for period   | 3,738                          |            |
| Total additions to reserves  | 3,738                          |            |
| Appropriations for dividend, dividend tax and general reserve [Abstract] |                                |            |
| Dividend appropriation [Abstract]  |                                |            |
| Interim dividend appropriation [Abstract]                                |                                |            |
| Interim equity dividend appropriation                                    | 11                             |            |
| Total interim dividend appropriation                                     | 11                             |            |
| Final dividend appropriation [Abstract]                                  |                                |            |
| Final equity dividend appropriation                                      | 0                              |            |
| Total final dividend appropriation                                       | 0                              |            |
| Total dividend appropriation   | 11                             |            |
| Total appropriations for dividend, dividend tax and general reserve      | 11                             |            |
| Total changes in reserves  | 3,727                          |            |
| Reserves at end of period  | 15,463                         | 11,736     |

**[201000] Notes - Tangible assets****Disclosure of additional information tangible assets [Table]**

..(1)

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

| Classes of tangible assets [Axis]                                | Company total tangible assets [Member] |                                | Land [Member]                    |                                |                                |                                |
|--|--|--------------------------------|----------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                            | Owned and leased assets [Member]       |                                | Owned and leased assets [Member] |                                | Owned assets [Member]          |                                |
|  | 01/04/2021<br>to<br>31/03/2022         | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022   | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of additional information tangible assets [Abstract]  |  |                                |                                  |                                |                                |                                |
| Disclosure of additional information tangible assets [LineItems] |  |                                |                                  |                                |                                |                                |
| Depreciation method tangible assets                              | -                                      | -                              | -                                | -                              | Straight Value                 | Line Value                     |
| Useful lives or depreciation rates tangible assets               | NA                                     | NA                             | NA                               | NA                             | 1.00                           | 1.00                           |

**Disclosure of additional information tangible assets [Table]**

..(2)

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

| Classes of tangible assets [Axis]                                | Buildings [Member]               |                                |                                  |                                |                                |                                |
|--|----------------------------------|--------------------------------|----------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                            | Owned and leased assets [Member] |                                | Assets held under lease [Member] |                                | Owned assets [Member]          |                                |
|  | 01/04/2021<br>to<br>31/03/2022   | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022   | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of additional information tangible assets [Abstract]  |                                  |                                |                                  |                                |                                |                                |
| Disclosure of additional information tangible assets [LineItems] |                                  |                                |                                  |                                |                                |                                |
| Depreciation method tangible assets                              | -                                | -                              | Straight Value                   | Line Value                     | Straight Value                 | Line Value                     |
| Useful lives or depreciation rates tangible assets               | NA                               | NA                             | 1.00                             | 1.00                           | 1.00                           | 1.00                           |

**Disclosure of additional information tangible assets [Table]**

..(3)

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

| Classes of tangible assets [Axis]                                | Plant and equipment [Member]     |                                |                                |                                | Furniture and fixtures [Member]  |                                |
|--|----------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                            | Owned and leased assets [Member] |                                | Owned assets [Member]          |                                | Owned and leased assets [Member] |                                |
|  | 01/04/2021<br>to<br>31/03/2022   | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022   | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of additional information tangible assets [Abstract]  |                                  |                                |                                |                                |                                  |                                |
| Disclosure of additional information tangible assets [LineItems] |                                  |                                |                                |                                |                                  |                                |
| Depreciation method tangible assets                              | -                                | -                              | Straight Value                 | Line Value                     | -                                | -                              |
| Useful lives or depreciation rates tangible assets               | NA                               | NA                             | 1.00                           | 1.00                           | NA                               | NA                             |

**Disclosure of additional information tangible assets [Table]**

..(4)

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

| Classes of tangible assets [Axis]                                | Furniture and fixtures [Member] |                          | Vehicles [Member]                |                          |                          |                          |
|--|---------------------------------|--------------------------|----------------------------------|--------------------------|--------------------------|--------------------------|
|  | Owned assets [Member]           |                          | Owned and leased assets [Member] |                          | Owned assets [Member]    |                          |
| Sub classes of tangible assets [Axis]                            | 01/04/2021 to 31/03/2022        | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022         | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022 | 01/04/2020 to 31/03/2021 |
| Disclosure of additional information tangible assets [Abstract]  |                                 |                          |                                  |                          |                          |                          |
| Disclosure of additional information tangible assets [LineItems] |                                 |                          |                                  |                          |                          |                          |
| Depreciation method tangible assets                              | Straight Value                  | Line Value               | Straight Value                   | Line Value               | Straight Value           | Line Value               |
| Useful lives or depreciation rates tangible assets               | 1.00                            | 1.00                     | NA                               | NA                       | 1.00                     | 1.00                     |

**Disclosure of additional information tangible assets [Table]**

..(5)

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

| Classes of tangible assets [Axis]                                | Office equipment [Member]        |                          |                          |                          | Computer equipments [Member]     |                          |
|--|----------------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|--------------------------|
|  | Owned and leased assets [Member] |                          | Owned assets [Member]    |                          | Owned and leased assets [Member] |                          |
| Sub classes of tangible assets [Axis]                            | 01/04/2021 to 31/03/2022         | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022 | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022         | 01/04/2020 to 31/03/2021 |
| Disclosure of additional information tangible assets [Abstract]  |                                  |                          |                          |                          |                                  |                          |
| Disclosure of additional information tangible assets [LineItems] |                                  |                          |                          |                          |                                  |                          |
| Depreciation method tangible assets                              | -                                | -                        | Straight Value           | Line Value               | Straight Value                   | Line Value               |
| Useful lives or depreciation rates tangible assets               | NA                               | NA                       | 1.00                     | 1.00                     | NA                               | NA                       |

**Disclosure of additional information tangible assets [Table]**

..(6)

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

| Classes of tangible assets [Axis]                                | Computer equipments [Member] |                          | Other tangible assets [Member]   |                          | Other tangible assets, others [Member] |                          |
|--|------------------------------|--------------------------|----------------------------------|--------------------------|--|--------------------------|
|  | Owned assets [Member]        |                          | Owned and leased assets [Member] |                          | Owned and leased assets [Member]       |                          |
| Sub classes of tangible assets [Axis]                            | 01/04/2021 to 31/03/2022     | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022         | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022               | 01/04/2020 to 31/03/2021 |
| Disclosure of additional information tangible assets [Abstract]  |                              |                          |                                  |                          |  |                          |
| Disclosure of additional information tangible assets [LineItems] |                              |                          |                                  |                          |  |                          |
| Depreciation method tangible assets                              | Straight Value               | Line Value               | Straight Value                   | Line Value               | -                                      | -                        |
| Useful lives or depreciation rates tangible assets               | 1.00                         | 1.00                     | NA                               | NA                       | NA                                     | NA                       |

**Disclosure of additional information tangible assets [Table]**

..(7)

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

| Classes of tangible assets [Axis]                                | Other tangible assets, others [Member] |                          |
|--|--|--------------------------|
| Sub classes of tangible assets [Axis]                            | Owned assets [Member]                  |                          |
|  | 01/04/2021 to 31/03/2022               | 01/04/2020 to 31/03/2021 |
| Disclosure of additional information tangible assets [Abstract]  |  |                          |
| Disclosure of additional information tangible assets [LineItems] |  |                          |
| Depreciation method tangible assets                              | Straight Line Value                    | Straight Line Value      |
| Useful lives or depreciation rates tangible assets               | 1.00                                   | 1.00                     |

## Disclosure of tangible assets [Table]

..(1)

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

| Classes of tangible assets [Axis]   | Company total tangible assets [Member] |                          |                                |                          |  |                          |
|---|--|--------------------------|--------------------------------|--------------------------|--|--------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned and leased assets [Member]       |                          |                                |                          |  |                          |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]               |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
|   | 01/04/2021 to 31/03/2022               | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022       | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022                         | 01/04/2020 to 31/03/2021 |
| Disclosure of tangible assets [Abstract]                                  |  |                          |                                |                          |  |                          |
| Disclosure of tangible assets [LineItems]                                 |  |                          |                                |                          |  |                          |
| Reconciliation of changes in tangible assets [Abstract]                   |  |                          |                                |                          |  |                          |
| Changes in tangible assets [Abstract]                                     |  |                          |                                |                          |  |                          |
| Additions other than through business combinations tangible assets        | 4,197                                  | 132                      | 4,197                          | 132                      |  |                          |
| Depreciation tangible assets  | -229                                   | -195                     |                                |                          | 229  | 195                      |
| Impairment loss recognised in profit or loss tangible assets              | 0                                      | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                      | 0                        |                                |                          | 0  | 0                        |
| Disposals tangible assets [Abstract]                                      |  |                          |                                |                          |  |                          |
| Disposals tangible assets, others   | 57                                     | 0                        | 98                             | 0                        | 41   | 0                        |
| Total disposals tangible assets   | 57                                     | 0                        | 98                             | 0                        | 41   | 0                        |
| Other adjustments tangible assets [Abstract]                              |  |                          |                                |                          |  |                          |
| Other adjustments tangible assets, others                                 | 0                                      | 0                        |                                |                          | 0  | 0                        |
| Total other adjustments tangible assets                                   | 0                                      | 0                        |                                |                          | 0  | 0                        |
| Total changes in tangible assets  | 3,911                                  | -63                      | 4,099                          | 132                      | 188  | 195                      |
| Tangible assets at end of period  | 4,973                                  | 1,062                    | 6,669                          | 2,571                    | 1,696  | 1,509                    |

## Disclosure of tangible assets [Table]

..(2)

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

| Classes of tangible assets [Axis]  | Company total tangible assets [Member] |                          |                                |                          |  |                          |
|--|--|--------------------------|--------------------------------|--------------------------|--|--------------------------|
|  | Assets held under lease [Member]       |                          |                                |                          |  |                          |
| Sub classes of tangible assets [Axis]                                    | Carrying amount [Member]               |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
|  | 01/04/2021 to 31/03/2022               | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022       | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022                         | 01/04/2020 to 31/03/2021 |
| Disclosure of tangible assets [Abstract]                                 |  |                          |                                |                          |  |                          |
| Disclosure of tangible assets [LineItems]                                |  |                          |                                |                          |  |                          |
| Reconciliation of changes in tangible assets [Abstract]                  |  |                          |                                |                          |  |                          |
| Changes in tangible assets [Abstract]                                    |  |                          |                                |                          |  |                          |
| Additions other than through business combinations tangible assets       | 0                                      | 0                        | 0                              | 0                        |  |                          |
| Depreciation tangible assets   | -6                                     | -6                       |                                |                          | 6  | 6                        |
| Impairment loss recognised in profit or loss tangible assets             | 0                                      | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets | 0                                      | 0                        |                                |                          | 0  | 0                        |
| Disposals tangible assets [Abstract]                                     |  |                          |                                |                          |  |                          |
| Disposals tangible assets, others  | 0                                      | 0                        | 0                              | 0                        | 0  | 0                        |
| Total disposals tangible assets  | 0                                      | 0                        | 0                              | 0                        | 0  | 0                        |
| Other adjustments tangible assets [Abstract]                             |  |                          |                                |                          |  |                          |
| Other adjustments tangible assets, others                                | 0                                      | 0                        |                                |                          | 0  | 0                        |
| Total other adjustments tangible assets                                  | 0                                      | 0                        |                                |                          | 0  | 0                        |
| Total changes in tangible assets   | -6                                     | -6                       | 0                              | 0                        | 6  | 6                        |
| Tangible assets at end of period   | 36                                     | 42                       | 76                             | 76                       | 40   | 34                       |

## Disclosure of tangible assets [Table]

..(3)

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

| Classes of tangible assets [Axis]   | Company total tangible assets [Member] |                          |                                |                          |  |                          |
|---|--|--------------------------|--------------------------------|--------------------------|--|--------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]                  |                          |                                |                          |  |                          |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]               |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
|   | 01/04/2021 to 31/03/2022               | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022       | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022                         | 01/04/2020 to 31/03/2021 |
| Disclosure of tangible assets [Abstract]                                  |  |                          |                                |                          |  |                          |
| Disclosure of tangible assets [LineItems]                                 |  |                          |                                |                          |  |                          |
| Reconciliation of changes in tangible assets [Abstract]                   |  |                          |                                |                          |  |                          |
| Changes in tangible assets [Abstract]                                     |  |                          |                                |                          |  |                          |
| Additions other than through business combinations tangible assets        | 4,197                                  | 132                      | 4,197                          | 132                      |  |                          |
| Depreciation tangible assets  | -223                                   | -189                     |                                |                          | 223  | 189                      |
| Impairment loss recognised in profit or loss tangible assets              | 0                                      | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                      | 0                        |                                |                          | 0  | 0                        |
| Disposals tangible assets [Abstract]                                      |  |                          |                                |                          |  |                          |
| Disposals tangible assets, others   | 57                                     | 0                        | 98                             | 0                        | 41   | 0                        |
| Total disposals tangible assets   | 57                                     | 0                        | 98                             | 0                        | 41   | 0                        |
| Other adjustments tangible assets [Abstract]                              |  |                          |                                |                          |  |                          |
| Other adjustments tangible assets, others                                 | 0                                      | 0                        |                                |                          | 0  | 0                        |
| Total other adjustments tangible assets                                   | 0                                      | 0                        |                                |                          | 0  | 0                        |
| Total changes in tangible assets  | 3,917                                  | -57                      | 4,099                          | 132                      | 182  | 189                      |
| Tangible assets at end of period  | 4,937                                  | 1,020                    | 6,593                          | 2,495                    | 1,656  | 1,475                    |

## Disclosure of tangible assets [Table]

..(4)

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

| Classes of tangible assets [Axis]  | Land [Member]                    |                                |                                |                                |  |                                |
|--|----------------------------------|--------------------------------|--------------------------------|--------------------------------|--|--------------------------------|
|  | Owned and leased assets [Member] |                                |                                |                                |  |                                |
| Sub classes of tangible assets [Axis]                                    | Carrying amount [Member]         |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|  | 01/04/2021<br>to<br>31/03/2022   | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022                   | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of tangible assets [Abstract]                                 |                                  |                                |                                |                                |  |                                |
| Disclosure of tangible assets [LineItems]                                |                                  |                                |                                |                                |  |                                |
| Reconciliation of changes in tangible assets [Abstract]                  |                                  |                                |                                |                                |  |                                |
| Changes in tangible assets [Abstract]                                    |                                  |                                |                                |                                |  |                                |
| Additions other than through business combinations tangible assets       | 0                                | 0                              | 0                              | 0                              |  |                                |
| Depreciation tangible assets   | 0                                | 0                              |                                |                                |  | 0                              |
| Impairment loss recognised in profit or loss tangible assets             | 0                                | 0                              |                                |                                |  | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets | 0                                | 0                              |                                |                                |  | 0                              |
| Disposals tangible assets [Abstract]                                     |                                  |                                |                                |                                |  |                                |
| Disposals tangible assets, others  | 0                                | 0                              | 0                              | 0                              | 0  | 0                              |
| Total disposals tangible assets  | 0                                | 0                              | 0                              | 0                              | 0  | 0                              |
| Other adjustments tangible assets [Abstract]                             |                                  |                                |                                |                                |  |                                |
| Other adjustments tangible assets, others                                | 0                                | 0                              |                                |                                |  | 0                              |
| Total other adjustments tangible assets                                  | 0                                | 0                              |                                |                                |  | 0                              |
| Total changes in tangible assets   | 0                                | 0                              | 0                              | 0                              | 0  | 0                              |
| Tangible assets at end of period   | 232                              | 232                            | 232                            | 232                            | 0  | 0                              |

## Disclosure of tangible assets [Table]

..(5)

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

| Classes of tangible assets [Axis]   | Land [Member]                  |                                |                                |                                |  |                                |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--|--------------------------------|
|   | Owned assets [Member]          |                                |                                |                                |  |                                |
| Sub classes of tangible assets [Axis]                                     | Carrying amount [Member]       |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022                   | 01/04/2020<br>to<br>31/03/2021 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] |                                |                                |                                |                                |  |                                |
| Disclosure of tangible assets [Abstract]                                  |                                |                                |                                |                                |  |                                |
| Disclosure of tangible assets [LineItems]                                 |                                |                                |                                |                                |  |                                |
| Reconciliation of changes in tangible assets [Abstract]                   |                                |                                |                                |                                |  |                                |
| Changes in tangible assets [Abstract]                                     |                                |                                |                                |                                |  |                                |
| Additions other than through business combinations tangible assets        | 0                              | 0                              | 0                              | 0                              |  |                                |
| Depreciation tangible assets  | 0                              | 0                              |                                |                                |  | 0                              |
| Impairment loss recognised in profit or loss tangible assets              | 0                              | 0                              |                                |                                |  | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                |  | 0                              |
| Disposals tangible assets [Abstract]                                      |                                |                                |                                |                                |  |                                |
| Disposals tangible assets, others   | 0                              | 0                              | 0                              | 0                              | 0  | 0                              |
| Total disposals tangible assets   | 0                              | 0                              | 0                              | 0                              | 0  | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                |                                |                                |                                |  |                                |
| Other adjustments tangible assets, others                                 | 0                              | 0                              |                                |                                |  | 0                              |
| Total other adjustments tangible assets                                   | 0                              | 0                              |                                |                                |  | 0                              |
| Total changes in tangible assets  | 0                              | 0                              | 0                              | 0                              | 0  | 0                              |
| Tangible assets at end of period  | 232                            | 232                            | 232                            | 232                            | 0  | 0                              |

## Disclosure of tangible assets [Table]

..(6)

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

| Classes of tangible assets [Axis]   | Buildings [Member]               |                          |                                |                          |  |                          |
|---|----------------------------------|--------------------------|--------------------------------|--------------------------|--|--------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned and leased assets [Member] |                          |                                |                          |  |                          |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]         |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
|   | 01/04/2021 to 31/03/2022         | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022       | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022                         | 01/04/2020 to 31/03/2021 |
| Disclosure of tangible assets [Abstract]                                  |                                  |                          |                                |                          |  |                          |
| Disclosure of tangible assets [LineItems]                                 |                                  |                          |                                |                          |  |                          |
| Reconciliation of changes in tangible assets [Abstract]                   |                                  |                          |                                |                          |  |                          |
| Changes in tangible assets [Abstract]                                     |                                  |                          |                                |                          |  |                          |
| Additions other than through business combinations tangible assets        | 3,959                            | 0                        | 3,959                          | 0                        |  |                          |
| Depreciation tangible assets  | -34                              | -9                       |                                |                          | 34   | 9                        |
| Impairment loss recognised in profit or loss tangible assets              | 0                                | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                | 0                        |                                |                          | 0  | 0                        |
| Disposals tangible assets [Abstract]                                      |                                  |                          |                                |                          |  |                          |
| Disposals tangible assets, others   | 0                                | 0                        | 0                              | 0                        | 0  | 0                        |
| Total disposals tangible assets   | 0                                | 0                        | 0                              | 0                        | 0  | 0                        |
| Other adjustments tangible assets [Abstract]                              |                                  |                          |                                |                          |  |                          |
| Other adjustments tangible assets, others                                 | 0                                | 0                        |                                |                          | 0  | 0                        |
| Total other adjustments tangible assets                                   | 0                                | 0                        |                                |                          | 0  | 0                        |
| Total changes in tangible assets  | 3,925                            | -9                       | 3,959                          | 0                        | 34   | 9                        |
| Tangible assets at end of period  | 4,136                            | 211                      | 4,238                          | 279                      | 102  | 68                       |

## Disclosure of tangible assets [Table]

..(7)

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

| Classes of tangible assets [Axis]   | Buildings [Member]                    |                          |                                  |                          |  |                          |
|---|---------------------------------------|--------------------------|----------------------------------|--------------------------|--|--------------------------|
|   | Sub classes of tangible assets [Axis] |                          | Assets held under lease [Member] |                          |  |                          |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]              |                          | Gross carrying amount [Member]   |                          | Accumulated depreciation and impairment [Member] |                          |
|   | 01/04/2021 to 31/03/2022              | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022         | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022                         | 01/04/2020 to 31/03/2021 |
| Disclosure of tangible assets [Abstract]                                  |                                       |                          |                                  |                          |  |                          |
| Disclosure of tangible assets [LineItems]                                 |                                       |                          |                                  |                          |  |                          |
| Reconciliation of changes in tangible assets [Abstract]                   |                                       |                          |                                  |                          |  |                          |
| Changes in tangible assets [Abstract]                                     |                                       |                          |                                  |                          |  |                          |
| Additions other than through business combinations tangible assets        | 0                                     | 0                        | 0                                | 0                        |  |                          |
| Depreciation tangible assets  | -6                                    | -6                       |                                  |                          | 6  | 6                        |
| Impairment loss recognised in profit or loss tangible assets              | 0                                     | 0                        |                                  |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                     | 0                        |                                  |                          | 0  | 0                        |
| Disposals tangible assets [Abstract]                                      |                                       |                          |                                  |                          |  |                          |
| Disposals tangible assets, others   | 0                                     | 0                        | 0                                | 0                        | 0  | 0                        |
| Total disposals tangible assets   | 0                                     | 0                        | 0                                | 0                        | 0  | 0                        |
| Other adjustments tangible assets [Abstract]                              |                                       |                          |                                  |                          |  |                          |
| Other adjustments tangible assets, others                                 | 0                                     | 0                        |                                  |                          | 0  | 0                        |
| Total other adjustments tangible assets                                   | 0                                     | 0                        |                                  |                          | 0  | 0                        |
| Total changes in tangible assets  | -6                                    | -6                       | 0                                | 0                        | 6  | 6                        |
| Tangible assets at end of period  | 36                                    | 42                       | 76                               | 76                       | 40   | 34                       |

## Disclosure of tangible assets [Table]

..(8)

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

| Classes of tangible assets [Axis]   | Buildings [Member]       |                          |                                |                          |  |                          |
|---|--------------------------|--------------------------|--------------------------------|--------------------------|--|--------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]    |                          |                                |                          |  |                          |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
|   | 01/04/2021 to 31/03/2022 | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022       | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022                         | 01/04/2020 to 31/03/2021 |
| Disclosure of tangible assets [Abstract]                                  |                          |                          |                                |                          |  |                          |
| Disclosure of tangible assets [LineItems]                                 |                          |                          |                                |                          |  |                          |
| Reconciliation of changes in tangible assets [Abstract]                   |                          |                          |                                |                          |  |                          |
| Changes in tangible assets [Abstract]                                     |                          |                          |                                |                          |  |                          |
| Additions other than through business combinations tangible assets        | 3,959                    | 0                        | 3,959                          | 0                        |  |                          |
| Depreciation tangible assets  | -28                      | -3                       |                                |                          | 28   | 3                        |
| Impairment loss recognised in profit or loss tangible assets              | 0                        | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                        | 0                        |                                |                          | 0  | 0                        |
| Disposals tangible assets [Abstract]                                      |                          |                          |                                |                          |  |                          |
| Disposals tangible assets, others   | 0                        | 0                        | 0                              | 0                        | 0  | 0                        |
| Total disposals tangible assets   | 0                        | 0                        | 0                              | 0                        | 0  | 0                        |
| Other adjustments tangible assets [Abstract]                              |                          |                          |                                |                          |  |                          |
| Other adjustments tangible assets, others                                 | 0                        | 0                        |                                |                          | 0  | 0                        |
| Total other adjustments tangible assets                                   | 0                        | 0                        |                                |                          | 0  | 0                        |
| Total changes in tangible assets  | 3,931                    | -3                       | 3,959                          | 0                        | 28   | 3                        |
| Tangible assets at end of period  | 4,100                    | 169                      | 4,162                          | 203                      | 62   | 34                       |

## Disclosure of tangible assets [Table]

..(9)

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

| Classes of tangible assets [Axis]  | Plant and equipment [Member]     |                                |                                |                                |  |                                |
|--|----------------------------------|--------------------------------|--------------------------------|--------------------------------|--|--------------------------------|
|  | Owned and leased assets [Member] |                                |                                |                                |  |                                |
| Sub classes of tangible assets [Axis]                                    | Carrying amount [Member]         |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|  | 01/04/2021<br>to<br>31/03/2022   | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022                   | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of tangible assets [Abstract]                                 |                                  |                                |                                |                                |  |                                |
| Disclosure of tangible assets [LineItems]                                |                                  |                                |                                |                                |  |                                |
| Reconciliation of changes in tangible assets [Abstract]                  |                                  |                                |                                |                                |  |                                |
| Changes in tangible assets [Abstract]                                    |                                  |                                |                                |                                |  |                                |
| Additions other than through business combinations tangible assets       | 0                                | 0                              | 0                              | 0                              |  |                                |
| Depreciation tangible assets   | -15                              | -16                            |                                |                                | 15   | 16                             |
| Impairment loss recognised in profit or loss tangible assets             | 0                                | 0                              |                                |                                | 0  | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets | 0                                | 0                              |                                |                                | 0  | 0                              |
| Disposals tangible assets [Abstract]                                     |                                  |                                |                                |                                |  |                                |
| Disposals tangible assets, others  | 0                                | 0                              | 0                              | 0                              | 0  | 0                              |
| Total disposals tangible assets  | 0                                | 0                              | 0                              | 0                              | 0  | 0                              |
| Other adjustments tangible assets [Abstract]                             |                                  |                                |                                |                                |  |                                |
| Other adjustments tangible assets, others                                | 0                                | 0                              |                                |                                | 0  | 0                              |
| Total other adjustments tangible assets                                  | 0                                | 0                              |                                |                                | 0  | 0                              |
| Total changes in tangible assets   | -15                              | -16                            | 0                              | 0                              | 15   | 16                             |
| Tangible assets at end of period   | 67                               | 82                             | 274                            | 274                            | 207  | 192                            |

## Disclosure of tangible assets [Table]

..(10)

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

| Classes of tangible assets [Axis]   | Plant and equipment [Member] |                          |                                |                          |  |                          |
|---|------------------------------|--------------------------|--------------------------------|--------------------------|--|--------------------------|
|   | Owned assets [Member]        |                          |                                |                          |  |                          |
|   | Carrying amount [Member]     |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2021 to 31/03/2022     | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022       | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022                         | 01/04/2020 to 31/03/2021 |
| Disclosure of tangible assets [Abstract]                                  |                              |                          |                                |                          |  |                          |
| Disclosure of tangible assets [LineItems]                                 |                              |                          |                                |                          |  |                          |
| Reconciliation of changes in tangible assets [Abstract]                   |                              |                          |                                |                          |  |                          |
| Changes in tangible assets [Abstract]                                     |                              |                          |                                |                          |  |                          |
| Additions other than through business combinations tangible assets        | 0                            | 0                        | 0                              | 0                        |  |                          |
| Depreciation tangible assets  | -15                          | -16                      |                                |                          | 15   | 16                       |
| Impairment loss recognised in profit or loss tangible assets              | 0                            | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                            | 0                        |                                |                          | 0  | 0                        |
| Disposals tangible assets [Abstract]                                      |                              |                          |                                |                          |  |                          |
| Disposals tangible assets, others   | 0                            | 0                        | 0                              | 0                        | 0  | 0                        |
| Total disposals tangible assets   | 0                            | 0                        | 0                              | 0                        | 0  | 0                        |
| Other adjustments tangible assets [Abstract]                              |                              |                          |                                |                          |  |                          |
| Other adjustments tangible assets, others                                 | 0                            | 0                        |                                |                          | 0  | 0                        |
| Total other adjustments tangible assets                                   | 0                            | 0                        |                                |                          | 0  | 0                        |
| Total changes in tangible assets  | -15                          | -16                      | 0                              | 0                        | 15   | 16                       |
| Tangible assets at end of period  | 67                           | 82                       | 274                            | 274                      | 207  | 192                      |

## Disclosure of tangible assets [Table]

..(11)

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

| Classes of tangible assets [Axis]   | Furniture and fixtures [Member]  |                          |                                |                          |  |                          |
|---|----------------------------------|--------------------------|--------------------------------|--------------------------|--|--------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned and leased assets [Member] |                          |                                |                          |  |                          |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]         |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
|   | 01/04/2021 to 31/03/2022         | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022       | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022                         | 01/04/2020 to 31/03/2021 |
| Disclosure of tangible assets [Abstract]                                  |                                  |                          |                                |                          |  |                          |
| Disclosure of tangible assets [LineItems]                                 |                                  |                          |                                |                          |  |                          |
| Reconciliation of changes in tangible assets [Abstract]                   |                                  |                          |                                |                          |  |                          |
| Changes in tangible assets [Abstract]                                     |                                  |                          |                                |                          |  |                          |
| Additions other than through business combinations tangible assets        | 8                                | 0                        | 8                              | 0                        |  |                          |
| Depreciation tangible assets  | -8                               | -8                       |                                |                          | 8  | 8                        |
| Impairment loss recognised in profit or loss tangible assets              | 0                                | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                | 0                        |                                |                          | 0  | 0                        |
| Disposals tangible assets [Abstract]                                      |                                  |                          |                                |                          |  |                          |
| Disposals tangible assets, others   | 0                                | 0                        | 0                              | 0                        | 0  | 0                        |
| Total disposals tangible assets   | 0                                | 0                        | 0                              | 0                        | 0  | 0                        |
| Other adjustments tangible assets [Abstract]                              |                                  |                          |                                |                          |  |                          |
| Other adjustments tangible assets, others                                 | 0                                | 0                        |                                |                          | 0  | 0                        |
| Total other adjustments tangible assets                                   | 0                                | 0                        |                                |                          | 0  | 0                        |
| Total changes in tangible assets  | 0                                | -8                       | 8                              | 0                        | 8  | 8                        |
| Tangible assets at end of period  | 40                               | 40                       | 150                            | 142                      | 110  | 102                      |

## Disclosure of tangible assets [Table]

..(12)

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

| Classes of tangible assets [Axis]   | Furniture and fixtures [Member] |                          |                                |                          |  |                          |
|---|---------------------------------|--------------------------|--------------------------------|--------------------------|--|--------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]           |                          |                                |                          |  |                          |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]        |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
|   | 01/04/2021 to 31/03/2022        | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022       | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022                         | 01/04/2020 to 31/03/2021 |
| Disclosure of tangible assets [Abstract]                                  |                                 |                          |                                |                          |  |                          |
| Disclosure of tangible assets [LineItems]                                 |                                 |                          |                                |                          |  |                          |
| Reconciliation of changes in tangible assets [Abstract]                   |                                 |                          |                                |                          |  |                          |
| Changes in tangible assets [Abstract]                                     |                                 |                          |                                |                          |  |                          |
| Additions other than through business combinations tangible assets        | 8                               | 0                        | 8                              | 0                        |  |                          |
| Depreciation tangible assets  | -8                              | -8                       |                                |                          | 8  | 8                        |
| Impairment loss recognised in profit or loss tangible assets              | 0                               | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                               | 0                        |                                |                          | 0  | 0                        |
| Disposals tangible assets [Abstract]                                      |                                 |                          |                                |                          |  |                          |
| Disposals tangible assets, others   | 0                               | 0                        | 0                              | 0                        | 0  | 0                        |
| Total disposals tangible assets   | 0                               | 0                        | 0                              | 0                        | 0  | 0                        |
| Other adjustments tangible assets [Abstract]                              |                                 |                          |                                |                          |  |                          |
| Other adjustments tangible assets, others                                 | 0                               | 0                        |                                |                          | 0  | 0                        |
| Total other adjustments tangible assets                                   | 0                               | 0                        |                                |                          | 0  | 0                        |
| Total changes in tangible assets  | 0                               | -8                       | 8                              | 0                        | 8  | 8                        |
| Tangible assets at end of period  | 40                              | 40                       | 150                            | 142                      | 110  | 102                      |

## Disclosure of tangible assets [Table]

..(13)

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

| Classes of tangible assets [Axis]   | Vehicles [Member]                |                          |                                |                          |  |                          |
|---|----------------------------------|--------------------------|--------------------------------|--------------------------|--|--------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned and leased assets [Member] |                          |                                |                          |  |                          |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]         |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
|   | 01/04/2021 to 31/03/2022         | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022       | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022                         | 01/04/2020 to 31/03/2021 |
| Disclosure of tangible assets [Abstract]                                  |                                  |                          |                                |                          |  |                          |
| Disclosure of tangible assets [LineItems]                                 |                                  |                          |                                |                          |  |                          |
| Reconciliation of changes in tangible assets [Abstract]                   |                                  |                          |                                |                          |  |                          |
| Changes in tangible assets [Abstract]                                     |                                  |                          |                                |                          |  |                          |
| Additions other than through business combinations tangible assets        | 0                                | 36                       | 0                              | 36                       |  |                          |
| Depreciation tangible assets  | -20                              | -19                      |                                |                          | 20   | 19                       |
| Impairment loss recognised in profit or loss tangible assets              | 0                                | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                | 0                        |                                |                          | 0  | 0                        |
| Disposals tangible assets [Abstract]                                      |                                  |                          |                                |                          |  |                          |
| Disposals tangible assets, others   | 57                               | 0                        | 98                             | 0                        | 41   | 0                        |
| Total disposals tangible assets   | 57                               | 0                        | 98                             | 0                        | 41   | 0                        |
| Other adjustments tangible assets [Abstract]                              |                                  |                          |                                |                          |  |                          |
| Other adjustments tangible assets, others                                 | 0                                | 0                        |                                |                          | 0  | 0                        |
| Total other adjustments tangible assets                                   | 0                                | 0                        |                                |                          | 0  | 0                        |
| Total changes in tangible assets  | -77                              | 17                       | -98                            | 36                       | -21  | 19                       |
| Tangible assets at end of period  | 85                               | 161                      | 140                            | 237                      | 55   | 76                       |

## Disclosure of tangible assets [Table]

..(14)

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

| Classes of tangible assets [Axis]   | Vehicles [Member]        |                          |                                |                          |  |                          |
|---|--------------------------|--------------------------|--------------------------------|--------------------------|--|--------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]    |                          |                                |                          |  |                          |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
|   | 01/04/2021 to 31/03/2022 | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022       | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022                         | 01/04/2020 to 31/03/2021 |
| Disclosure of tangible assets [Abstract]                                  |                          |                          |                                |                          |  |                          |
| Disclosure of tangible assets [LineItems]                                 |                          |                          |                                |                          |  |                          |
| Reconciliation of changes in tangible assets [Abstract]                   |                          |                          |                                |                          |  |                          |
| Changes in tangible assets [Abstract]                                     |                          |                          |                                |                          |  |                          |
| Additions other than through business combinations tangible assets        | 0                        | 36                       | 0                              | 36                       |  |                          |
| Depreciation tangible assets  | -20                      | -19                      |                                |                          | 20   | 19                       |
| Impairment loss recognised in profit or loss tangible assets              | 0                        | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                        | 0                        |                                |                          | 0  | 0                        |
| Disposals tangible assets [Abstract]                                      |                          |                          |                                |                          |  |                          |
| Disposals tangible assets, others   | 57                       | 0                        | 98                             | 0                        | 41   | 0                        |
| Total disposals tangible assets   | 57                       | 0                        | 98                             | 0                        | 41   | 0                        |
| Other adjustments tangible assets [Abstract]                              |                          |                          |                                |                          |  |                          |
| Other adjustments tangible assets, others                                 | 0                        | 0                        |                                |                          | 0  | 0                        |
| Total other adjustments tangible assets                                   | 0                        | 0                        |                                |                          | 0  | 0                        |
| Total changes in tangible assets  | -77                      | 17                       | -98                            | 36                       | -21  | 19                       |
| Tangible assets at end of period  | 85                       | 161                      | 140                            | 237                      | 55   | 76                       |

## Disclosure of tangible assets [Table]

..(15)

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

| Classes of tangible assets [Axis]   | Office equipment [Member]        |                          |                                |                          |  |                          |
|---|----------------------------------|--------------------------|--------------------------------|--------------------------|--|--------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned and leased assets [Member] |                          |                                |                          |  |                          |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]         |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
|   | 01/04/2021 to 31/03/2022         | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022       | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022                         | 01/04/2020 to 31/03/2021 |
| Disclosure of tangible assets [Abstract]                                  |                                  |                          |                                |                          |  |                          |
| Disclosure of tangible assets [LineItems]                                 |                                  |                          |                                |                          |  |                          |
| Reconciliation of changes in tangible assets [Abstract]                   |                                  |                          |                                |                          |  |                          |
| Changes in tangible assets [Abstract]                                     |                                  |                          |                                |                          |  |                          |
| Additions other than through business combinations tangible assets        | 146                              | 19                       | 146                            | 19                       |  |                          |
| Depreciation tangible assets  | -36                              | -25                      |                                |                          | 36   | 25                       |
| Impairment loss recognised in profit or loss tangible assets              | 0                                | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                | 0                        |                                |                          | 0  | 0                        |
| Disposals tangible assets [Abstract]                                      |                                  |                          |                                |                          |  |                          |
| Disposals tangible assets, others   | 0                                | 0                        | 0                              | 0                        | 0  | 0                        |
| Total disposals tangible assets   | 0                                | 0                        | 0                              | 0                        | 0  | 0                        |
| Other adjustments tangible assets [Abstract]                              |                                  |                          |                                |                          |  |                          |
| Other adjustments tangible assets, others                                 | 0                                | 0                        |                                |                          | 0  | 0                        |
| Total other adjustments tangible assets                                   | 0                                | 0                        |                                |                          | 0  | 0                        |
| Total changes in tangible assets  | 110                              | -6                       | 146                            | 19                       | 36   | 25                       |
| Tangible assets at end of period  | 194                              | 83                       | 417                            | 271                      | 223  | 188                      |

## Disclosure of tangible assets [Table]

..(16)

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

| Classes of tangible assets [Axis]   | Office equipment [Member] |                          |                                |                          |  |                          |
|---|---------------------------|--------------------------|--------------------------------|--------------------------|--|--------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]     |                          |                                |                          |  |                          |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]  |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
|   | 01/04/2021 to 31/03/2022  | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022       | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022                         | 01/04/2020 to 31/03/2021 |
| Disclosure of tangible assets [Abstract]                                  |                           |                          |                                |                          |  |                          |
| Disclosure of tangible assets [LineItems]                                 |                           |                          |                                |                          |  |                          |
| Reconciliation of changes in tangible assets [Abstract]                   |                           |                          |                                |                          |  |                          |
| Changes in tangible assets [Abstract]                                     |                           |                          |                                |                          |  |                          |
| Additions other than through business combinations tangible assets        | 146                       | 19                       | 146                            | 19                       |  |                          |
| Depreciation tangible assets  | -36                       | -25                      |                                |                          | 36   | 25                       |
| Impairment loss recognised in profit or loss tangible assets              | 0                         | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                         | 0                        |                                |                          | 0  | 0                        |
| Disposals tangible assets [Abstract]                                      |                           |                          |                                |                          |  |                          |
| Disposals tangible assets, others   | 0                         | 0                        | 0                              | 0                        | 0  | 0                        |
| Total disposals tangible assets   | 0                         | 0                        | 0                              | 0                        | 0  | 0                        |
| Other adjustments tangible assets [Abstract]                              |                           |                          |                                |                          |  |                          |
| Other adjustments tangible assets, others                                 | 0                         | 0                        |                                |                          | 0  | 0                        |
| Total other adjustments tangible assets                                   | 0                         | 0                        |                                |                          | 0  | 0                        |
| Total changes in tangible assets  | 110                       | -6                       | 146                            | 19                       | 36   | 25                       |
| Tangible assets at end of period  | 194                       | 83                       | 417                            | 271                      | 223  | 188                      |

## Disclosure of tangible assets [Table]

..(17)

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

| Classes of tangible assets [Axis]   | Computer equipments [Member]     |                                |                                |                                |  |                                |
|---|----------------------------------|--------------------------------|--------------------------------|--------------------------------|--|--------------------------------|
|   | Owned and leased assets [Member] |                                |                                |                                |  |                                |
| Sub classes of tangible assets [Axis]                                     | Carrying amount [Member]         |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|   | 01/04/2021<br>to<br>31/03/2022   | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022                   | 01/04/2020<br>to<br>31/03/2021 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] |                                  |                                |                                |                                |  |                                |
| Disclosure of tangible assets [Abstract]                                  |                                  |                                |                                |                                |  |                                |
| Disclosure of tangible assets [LineItems]                                 |                                  |                                |                                |                                |  |                                |
| Reconciliation of changes in tangible assets [Abstract]                   |                                  |                                |                                |                                |  |                                |
| Changes in tangible assets [Abstract]                                     |                                  |                                |                                |                                |  |                                |
| Additions other than through business combinations tangible assets        | 84                               | 71                             | 84                             | 71                             |  |                                |
| Depreciation tangible assets  | -114                             | -117                           |                                |                                | 114  | 117                            |
| Impairment loss recognised in profit or loss tangible assets              | 0                                | 0                              |                                |                                | 0  | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                | 0                              |                                |                                | 0  | 0                              |
| Disposals tangible assets [Abstract]                                      |                                  |                                |                                |                                |  |                                |
| Disposals tangible assets, others   | 0                                | 0                              | 0                              | 0                              | 0  | 0                              |
| Total disposals tangible assets   | 0                                | 0                              | 0                              | 0                              | 0  | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                  |                                |                                |                                |  |                                |
| Other adjustments tangible assets, others                                 | 0                                | 0                              |                                |                                | 0  | 0                              |
| Total other adjustments tangible assets                                   | 0                                | 0                              |                                |                                | 0  | 0                              |
| Total changes in tangible assets  | -30                              | -46                            | 84                             | 71                             | 114  | 117                            |
| Tangible assets at end of period  | 211                              | 243                            | 1,179                          | 1,097                          | 968  | 854                            |

## Disclosure of tangible assets [Table]

..(18)

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

| Classes of tangible assets [Axis]   | Computer equipments [Member]   |                                |                                |                                |  |                                |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--|--------------------------------|
|   | Owned assets [Member]          |                                |                                |                                |  |                                |
|   | Carrying amount [Member]       |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
| Sub classes of tangible assets [Axis]                                     | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022                   | 01/04/2020<br>to<br>31/03/2021 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] |                                |                                |                                |                                |  |                                |
| Disclosure of tangible assets [Abstract]                                  |                                |                                |                                |                                |  |                                |
| Disclosure of tangible assets [LineItems]                                 |                                |                                |                                |                                |  |                                |
| Reconciliation of changes in tangible assets [Abstract]                   |                                |                                |                                |                                |  |                                |
| Changes in tangible assets [Abstract]                                     |                                |                                |                                |                                |  |                                |
| Additions other than through business combinations tangible assets        | 84                             | 71                             | 84                             | 71                             |  |                                |
| Depreciation tangible assets  | -114                           | -117                           |                                |                                | 114  | 117                            |
| Impairment loss recognised in profit or loss tangible assets              | 0                              | 0                              |                                |                                | 0  | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0  | 0                              |
| Disposals tangible assets [Abstract]                                      |                                |                                |                                |                                |  |                                |
| Disposals tangible assets, others   | 0                              | 0                              | 0                              | 0                              | 0  | 0                              |
| Total disposals tangible assets   | 0                              | 0                              | 0                              | 0                              | 0  | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                |                                |                                |                                |  |                                |
| Other adjustments tangible assets, others                                 | 0                              | 0                              |                                |                                | 0  | 0                              |
| Total other adjustments tangible assets                                   | 0                              | 0                              |                                |                                | 0  | 0                              |
| Total changes in tangible assets  | -30                            | -46                            | 84                             | 71                             | 114  | 117                            |
| Tangible assets at end of period  | 211                            | 243                            | 1,179                          | 1,097                          | 968  | 854                            |

## Disclosure of tangible assets [Table]

..(19)

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

| Classes of tangible assets [Axis]   | Other tangible assets [Member]   |                                |                                |                                |  |                                |
|---|----------------------------------|--------------------------------|--------------------------------|--------------------------------|--|--------------------------------|
|   | Owned and leased assets [Member] |                                |                                |                                |  |                                |
| Sub classes of tangible assets [Axis]                                     | Carrying amount [Member]         |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|   | 01/04/2021<br>to<br>31/03/2022   | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022                   | 01/04/2020<br>to<br>31/03/2021 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] |                                  |                                |                                |                                |  |                                |
| Disclosure of tangible assets [Abstract]                                  |                                  |                                |                                |                                |  |                                |
| Disclosure of tangible assets [LineItems]                                 |                                  |                                |                                |                                |  |                                |
| Reconciliation of changes in tangible assets [Abstract]                   |                                  |                                |                                |                                |  |                                |
| Changes in tangible assets [Abstract]                                     |                                  |                                |                                |                                |  |                                |
| Additions other than through business combinations tangible assets        | 0                                | 6                              | 0                              | 6                              |  |                                |
| Depreciation tangible assets  | -2                               | -1                             |                                |                                | 2  | 1                              |
| Impairment loss recognised in profit or loss tangible assets              | 0                                | 0                              |                                |                                | 0  | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                | 0                              |                                |                                | 0  | 0                              |
| Disposals tangible assets [Abstract]                                      |                                  |                                |                                |                                |  |                                |
| Disposals tangible assets, others   | 0                                | 0                              | 0                              | 0                              | 0  | 0                              |
| Total disposals tangible assets   | 0                                | 0                              | 0                              | 0                              | 0  | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                  |                                |                                |                                |  |                                |
| Other adjustments tangible assets, others                                 | 0                                | 0                              |                                |                                | 0  | 0                              |
| Total other adjustments tangible assets                                   | 0                                | 0                              |                                |                                | 0  | 0                              |
| Total changes in tangible assets  | -2                               | 5                              | 0                              | 6                              | 2  | 1                              |
| Tangible assets at end of period  | 8                                | 10                             | 39                             | 39                             | 31   | 29                             |

## Disclosure of tangible assets [Table]

..(20)

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

| Classes of tangible assets [Axis]   | Other tangible assets [Member] |                                |                                |                                |  |                                |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--|--------------------------------|
|   | Owned assets [Member]          |                                |                                |                                |  |                                |
|   | Carrying amount [Member]       |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
| Sub classes of tangible assets [Axis]                                     | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022                   | 01/04/2020<br>to<br>31/03/2021 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] |                                |                                |                                |                                |  |                                |
| Disclosure of tangible assets [Abstract]                                  |                                |                                |                                |                                |  |                                |
| Disclosure of tangible assets [LineItems]                                 |                                |                                |                                |                                |  |                                |
| Reconciliation of changes in tangible assets [Abstract]                   |                                |                                |                                |                                |  |                                |
| Changes in tangible assets [Abstract]                                     |                                |                                |                                |                                |  |                                |
| Additions other than through business combinations tangible assets        | 0                              | 6                              | 0                              | 6                              |  |                                |
| Depreciation tangible assets  | -2                             | -1                             |                                |                                | 2  | 1                              |
| Impairment loss recognised in profit or loss tangible assets              | 0                              | 0                              |                                |                                | 0  | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0  | 0                              |
| Disposals tangible assets [Abstract]                                      |                                |                                |                                |                                |  |                                |
| Disposals tangible assets, others   | 0                              | 0                              | 0                              | 0                              | 0  | 0                              |
| Total disposals tangible assets   | 0                              | 0                              | 0                              | 0                              | 0  | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                |                                |                                |                                |  |                                |
| Other adjustments tangible assets, others                                 | 0                              | 0                              |                                |                                | 0  | 0                              |
| Total other adjustments tangible assets                                   | 0                              | 0                              |                                |                                | 0  | 0                              |
| Total changes in tangible assets  | -2                             | 5                              | 0                              | 6                              | 2  | 1                              |
| Tangible assets at end of period  | 8                              | 10                             | 39                             | 39                             | 31   | 29                             |

## Disclosure of tangible assets [Table]

..(21)

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

| Classes of tangible assets [Axis]   | Other tangible assets, others [Member] |                                |                                |                                |  |                                |
|---|--|--------------------------------|--------------------------------|--------------------------------|--|--------------------------------|
|   | Owned and leased assets [Member]       |                                |                                |                                |  |                                |
|   | Carrying amount [Member]               |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
| Sub classes of tangible assets [Axis]                                     | 01/04/2021<br>to<br>31/03/2022         | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022                   | 01/04/2020<br>to<br>31/03/2021 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] |  |                                |                                |                                |  |                                |
| Disclosure of tangible assets [Abstract]                                  |  |                                |                                |                                |  |                                |
| Disclosure of tangible assets [LineItems]                                 |  |                                |                                |                                |  |                                |
| Nature of other tangible assets   | 0                                      | 0                              | 0                              | 0                              | 0  | 0                              |
| Reconciliation of changes in tangible assets [Abstract]                   |  |                                |                                |                                |  |                                |
| Changes in tangible assets [Abstract]                                     |  |                                |                                |                                |  |                                |
| Additions other than through business combinations tangible assets        | 0                                      | 6                              | 0                              | 6                              |  |                                |
| Depreciation tangible assets  | -2                                     | -1                             |                                |                                | 2  | 1                              |
| Impairment loss recognised in profit or loss tangible assets              | 0                                      | 0                              |                                |                                | 0  | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                      | 0                              |                                |                                | 0  | 0                              |
| Disposals tangible assets [Abstract]                                      |  |                                |                                |                                |  |                                |
| Disposals tangible assets, others   | 0                                      | 0                              | 0                              | 0                              | 0  | 0                              |
| Total disposals tangible assets   | 0                                      | 0                              | 0                              | 0                              | 0  | 0                              |
| Other adjustments tangible assets [Abstract]                              |  |                                |                                |                                |  |                                |
| Other adjustments tangible assets, others                                 | 0                                      | 0                              |                                |                                | 0  | 0                              |
| Total other adjustments tangible assets                                   | 0                                      | 0                              |                                |                                | 0  | 0                              |
| Total changes in tangible assets  | -2                                     | 5                              | 0                              | 6                              | 2  | 1                              |
| Tangible assets at end of period  | 8                                      | 10                             | 39                             | 39                             | 31   | 29                             |

## Disclosure of tangible assets [Table]

..(22)

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

| Classes of tangible assets [Axis]   | Other tangible assets, others [Member] |                          |                                |                          |  |                          |
|---|--|--------------------------|--------------------------------|--------------------------|--|--------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]                  |                          |                                |                          |  |                          |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]               |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
|   | 01/04/2021 to 31/03/2022               | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022       | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022                         | 01/04/2020 to 31/03/2021 |
| Disclosure of tangible assets [Abstract]                                  |  |                          |                                |                          |  |                          |
| Disclosure of tangible assets [LineItems]                                 |  |                          |                                |                          |  |                          |
| Nature of other tangible assets   | 0                                      | 0.00                     | 0                              | 0.00                     | 0  | 0.00                     |
| Reconciliation of changes in tangible assets [Abstract]                   |  |                          |                                |                          |  |                          |
| Changes in tangible assets [Abstract]                                     |  |                          |                                |                          |  |                          |
| Additions other than through business combinations tangible assets        | 0                                      | 6                        | 0                              | 6                        |  |                          |
| Depreciation tangible assets  | -2                                     | -1                       |                                |                          | 2  | 1                        |
| Impairment loss recognised in profit or loss tangible assets              | 0                                      | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                      | 0                        |                                |                          | 0  | 0                        |
| Disposals tangible assets [Abstract]                                      |  |                          |                                |                          |  |                          |
| Disposals tangible assets, others   | 0                                      | 0                        | 0                              | 0                        | 0  | 0                        |
| Total disposals tangible assets   | 0                                      | 0                        | 0                              | 0                        | 0  | 0                        |
| Other adjustments tangible assets [Abstract]                              |  |                          |                                |                          |  |                          |
| Other adjustments tangible assets, others                                 | 0                                      | 0                        |                                |                          | 0  | 0                        |
| Total other adjustments tangible assets                                   | 0                                      | 0                        |                                |                          | 0  | 0                        |
| Total changes in tangible assets  | -2                                     | 5                        | 0                              | 6                        | 2  | 1                        |
| Tangible assets at end of period  | 8                                      | 10                       | 39                             | 39                       | 31   | 29                       |

## [201100] Notes - Intangible assets

## Disclosure of additional information intangible assets [Table]

..(1)

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

| Classes of intangible assets [Axis]                                | Company total intangible assets [Member]  |                          | Brands and trade marks [Member]   |                          | Trade marks [Member]  |                          |
|--|---|--------------------------|---|--------------------------|---|--------------------------|
| Sub classes of intangible assets [Axis]                            | Internally generated and other than internally generated intangible assets [Member] |                          | Internally generated and other than internally generated intangible assets [Member] |                          | Internally generated and other than internally generated intangible assets [Member] |                          |
|  | 01/04/2021 to 31/03/2022  | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022  | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022  | 01/04/2020 to 31/03/2021 |
| Disclosure of additional information intangible assets [Abstract]  |   |                          |   |                          |   |                          |
| Disclosure of additional information intangible assets [LineItems] |   |                          |   |                          |   |                          |
| Useful lives or amortization rates intangible assets               | NA  | NA                       | NA  | NA                       | NA  | NA                       |
| Description of amortization method used                            | -   | -                        | -   | -                        | -   | -                        |

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

..(2)

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

| Classes of intangible assets [Axis]                                | Trade marks [Member]                            |                          |
|--|---|--------------------------|
| Sub classes of intangible assets [Axis]                            | Internally generated intangible assets [Member] |                          |
|  | 01/04/2021 to 31/03/2022                        | 01/04/2020 to 31/03/2021 |
| Disclosure of additional information intangible assets [Abstract]  |   |                          |
| Disclosure of additional information intangible assets [LineItems] |   |                          |
| Useful lives or amortization rates intangible assets               | NA  | NA                       |
| Description of amortization method used                            | Straight Line Value                             | Straight Line Value      |

**Disclosure of intangible assets [Table]**

..(1)

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

| Classes of intangible assets [Axis]  | Company total intangible assets [Member]  |                          |                                |                          |  |                          |
|--|---|--------------------------|--------------------------------|--------------------------|--|--------------------------|
| Sub classes of 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] |                          | Accumulated amortization and impairment [Member] |                          |
|  | 01/04/2021 to 31/03/2022  | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022       | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022                         | 01/04/2020 to 31/03/2021 |
| Disclosure of intangible assets [Abstract]   |   |                          |                                |                          |  |                          |
| Disclosure of intangible assets [LineItems]  |   |                          |                                |                          |  |                          |
| Reconciliation of changes in intangible assets [Abstract]                                |   |                          |                                |                          |  |                          |
| Changes in intangible assets [Abstract]  |   |                          |                                |                          |  |                          |
| Additions to intangible assets [Abstract]  |   |                          |                                |                          |  |                          |
| Additions other than through business combinations intangible assets                     | 0   | 0                        | 0                              | 0                        |  |                          |
| Total additions to intangible assets   | 0   | 0                        | 0                              | 0                        |  |                          |
| Amortization intangible assets   | -3  | -2                       |                                |                          | 3  | 2                        |
| Impairment loss recognised in profit or loss intangible assets                           | 0   | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss intangible assets               | 0   | 0                        |                                |                          | 0  | 0                        |
| Disposals intangible assets [Abstract]   |   |                          |                                |                          |  |                          |
| Disposals intangible assets, others  | 0   | 0                        | 0                              | 0                        | 0  | 0                        |
| Total disposals intangible assets  | 0   | 0                        | 0                              | 0                        | 0  | 0                        |
| Other adjustments intangible assets [Abstract]   |   |                          |                                |                          |  |                          |
| Other adjustments intangible assets, others  | 0   | 0                        |                                |                          | 0  | 0                        |
| Total other adjustments intangible assets  | 0   | 0                        |                                |                          | 0  | 0                        |
| Total changes in intangible assets   | -3  | -2                       | 0                              | 0                        | 3  | 2                        |
| Intangible assets at end of period   | 12  | 15                       | 23                             | 23                       | 11   | 8                        |

## Disclosure of intangible assets [Table]

..(2)

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

| Classes of intangible assets [Axis]  | Company total intangible assets [Member]        |                                |                                |                                |  |                                |
|--|---|--------------------------------|--------------------------------|--------------------------------|--|--------------------------------|
| Sub classes of intangible assets [Axis]  | Internally generated intangible assets [Member] |                                |                                |                                |  |                                |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member]                        |                                | Gross carrying amount [Member] |                                | Accumulated amortization and impairment [Member] |                                |
|  | 01/04/2021<br>to<br>31/03/2022                  | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022                   | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of intangible assets [Abstract]   |   |                                |                                |                                |  |                                |
| Disclosure of intangible assets [LineItems]  |   |                                |                                |                                |  |                                |
| Reconciliation of changes in intangible assets [Abstract]                                |   |                                |                                |                                |  |                                |
| Changes in intangible assets [Abstract]  |   |                                |                                |                                |  |                                |
| Additions to intangible assets [Abstract]  |   |                                |                                |                                |  |                                |
| Additions other than through business combinations intangible assets                     | 0   | 0                              | 0                              | 0                              |  |                                |
| Total additions to intangible assets   | 0   | 0                              | 0                              | 0                              |  |                                |
| Amortization intangible assets   | -3  | -2                             |                                |                                | 3  | 2                              |
| Impairment loss recognised in profit or loss intangible assets                           | 0   | 0                              |                                |                                | 0  | 0                              |
| Reversal of impairment loss recognised in profit or loss intangible assets               | 0   | 0                              |                                |                                | 0  | 0                              |
| Disposals intangible assets [Abstract]   |   |                                |                                |                                |  |                                |
| Disposals intangible assets, others  | 0   | 0                              | 0                              | 0                              | 0  | 0                              |
| Total disposals intangible assets  | 0   | 0                              | 0                              | 0                              | 0  | 0                              |
| Other adjustments intangible assets [Abstract]   |   |                                |                                |                                |  |                                |
| Other adjustments intangible assets, others  | 0   | 0                              |                                |                                | 0  | 0                              |
| Total other adjustments intangible assets  | 0   | 0                              |                                |                                | 0  | 0                              |
| Total changes in intangible assets   | -3  | -2                             | 0                              | 0                              | 3  | 2                              |
| Intangible assets at end of period   | 12  | 15                             | 23                             | 23                             | 11   | 8                              |

## Disclosure of intangible assets [Table]

..(3)

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

| Classes of intangible assets [Axis]  | Brands and trade marks [Member]   |                          |                                |                          |  |                          |
|--|---|--------------------------|--------------------------------|--------------------------|--|--------------------------|
| Sub classes of 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] |                          | Accumulated amortization and impairment [Member] |                          |
|  | 01/04/2021 to 31/03/2022  | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022       | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022                         | 01/04/2020 to 31/03/2021 |
| Disclosure of intangible assets [Abstract]   |   |                          |                                |                          |  |                          |
| Disclosure of intangible assets [LineItems]  |   |                          |                                |                          |  |                          |
| Reconciliation of changes in intangible assets [Abstract]                                |   |                          |                                |                          |  |                          |
| Changes in intangible assets [Abstract]  |   |                          |                                |                          |  |                          |
| Additions to intangible assets [Abstract]  |   |                          |                                |                          |  |                          |
| Additions other than through business combinations intangible assets                     | 0   | 0                        | 0                              | 0                        |  |                          |
| Total additions to intangible assets   | 0   | 0                        | 0                              | 0                        |  |                          |
| Amortization intangible assets   | -3  | -2                       |                                |                          | 3  | 2                        |
| Impairment loss recognised in profit or loss intangible assets                           | 0   | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss intangible assets               | 0   | 0                        |                                |                          | 0  | 0                        |
| Disposals intangible assets [Abstract]   |   |                          |                                |                          |  |                          |
| Disposals intangible assets, others  | 0   | 0                        | 0                              | 0                        | 0  | 0                        |
| Total disposals intangible assets  | 0   | 0                        | 0                              | 0                        | 0  | 0                        |
| Other adjustments intangible assets [Abstract]   |   |                          |                                |                          |  |                          |
| Other adjustments intangible assets, others  | 0   | 0                        |                                |                          | 0  | 0                        |
| Total other adjustments intangible assets  | 0   | 0                        |                                |                          | 0  | 0                        |
| Total changes in intangible assets   | -3  | -2                       | 0                              | 0                        | 3  | 2                        |
| Intangible assets at end of period   | 12  | 15                       | 23                             | 23                       | 11   | 8                        |

## Disclosure of intangible assets [Table]

..(4)

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

| Classes of intangible assets [Axis]  | Brands and trade marks [Member]                 |                                |                                |                                |  |                                |
|--|---|--------------------------------|--------------------------------|--------------------------------|--|--------------------------------|
| Sub classes of intangible assets [Axis]  | Internally generated intangible assets [Member] |                                |                                |                                |  |                                |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member]                        |                                | Gross carrying amount [Member] |                                | Accumulated amortization and impairment [Member] |                                |
|  | 01/04/2021<br>to<br>31/03/2022                  | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022                   | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of intangible assets [Abstract]   |   |                                |                                |                                |  |                                |
| Disclosure of intangible assets [LineItems]  |   |                                |                                |                                |  |                                |
| Reconciliation of changes in intangible assets [Abstract]                                |   |                                |                                |                                |  |                                |
| Changes in intangible assets [Abstract]  |   |                                |                                |                                |  |                                |
| Additions to intangible assets [Abstract]  |   |                                |                                |                                |  |                                |
| Additions other than through business combinations intangible assets                     | 0   | 0                              | 0                              | 0                              |  |                                |
| Total additions to intangible assets   | 0   | 0                              | 0                              | 0                              |  |                                |
| Amortization intangible assets   | -3  | -2                             |                                |                                | 3  | 2                              |
| Impairment loss recognised in profit or loss intangible assets                           | 0   | 0                              |                                |                                | 0  | 0                              |
| Reversal of impairment loss recognised in profit or loss intangible assets               | 0   | 0                              |                                |                                | 0  | 0                              |
| Disposals intangible assets [Abstract]   |   |                                |                                |                                |  |                                |
| Disposals intangible assets, others  | 0   | 0                              | 0                              | 0                              | 0  | 0                              |
| Total disposals intangible assets  | 0   | 0                              | 0                              | 0                              | 0  | 0                              |
| Other adjustments intangible assets [Abstract]   |   |                                |                                |                                |  |                                |
| Other adjustments intangible assets, others  | 0   | 0                              |                                |                                | 0  | 0                              |
| Total other adjustments intangible assets  | 0   | 0                              |                                |                                | 0  | 0                              |
| Total changes in intangible assets   | -3  | -2                             | 0                              | 0                              | 3  | 2                              |
| Intangible assets at end of period   | 12  | 15                             | 23                             | 23                             | 11   | 8                              |

## Disclosure of intangible assets [Table]

..(5)

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

| Classes of intangible assets [Axis]  | Trade marks [Member]  |                          |                                |                          |  |                          |
|--|---|--------------------------|--------------------------------|--------------------------|--|--------------------------|
|  | Internally generated and other than internally generated intangible assets [Member] |                          |                                |                          |  |                          |
|  | Carrying amount [Member]  |                          | Gross carrying amount [Member] |                          | Accumulated amortization and impairment [Member] |                          |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | 01/04/2021 to 31/03/2022  | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022       | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022                         | 01/04/2020 to 31/03/2021 |
| Disclosure of intangible assets [Abstract]   |   |                          |                                |                          |  |                          |
| Disclosure of intangible assets [LineItems]  |   |                          |                                |                          |  |                          |
| Reconciliation of changes in intangible assets [Abstract]                                |   |                          |                                |                          |  |                          |
| Changes in intangible assets [Abstract]  |   |                          |                                |                          |  |                          |
| Additions to intangible assets [Abstract]  |   |                          |                                |                          |  |                          |
| Additions other than through business combinations intangible assets                     | 0   | 0                        | 0                              | 0                        |  |                          |
| Total additions to intangible assets   | 0   | 0                        | 0                              | 0                        |  |                          |
| Amortization intangible assets   | -3  | -2                       |                                |                          | 3  | 2                        |
| Impairment loss recognised in profit or loss intangible assets                           | 0   | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss intangible assets               | 0   | 0                        |                                |                          | 0  | 0                        |
| Disposals intangible assets [Abstract]   |   |                          |                                |                          |  |                          |
| Disposals intangible assets, others  | 0   | 0                        | 0                              | 0                        | 0  | 0                        |
| Total disposals intangible assets  | 0   | 0                        | 0                              | 0                        | 0  | 0                        |
| Other adjustments intangible assets [Abstract]   |   |                          |                                |                          |  |                          |
| Other adjustments intangible assets, others  | 0   | 0                        |                                |                          | 0  | 0                        |
| Total other adjustments intangible assets  | 0   | 0                        |                                |                          | 0  | 0                        |
| Total changes in intangible assets   | -3  | -2                       | 0                              | 0                        | 3  | 2                        |
| Intangible assets at end of period   | 12  | 15                       | 23                             | 23                       | 11   | 8                        |

## Disclosure of intangible assets [Table]

..(6)

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

| Classes of intangible assets [Axis]  | Trade marks [Member]                            |                          |                                |                          |  |                          |
|--|---|--------------------------|--------------------------------|--------------------------|--|--------------------------|
| Sub classes of intangible assets [Axis]  | Internally generated intangible assets [Member] |                          |                                |                          |  |                          |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member]                        |                          | Gross carrying amount [Member] |                          | Accumulated amortization and impairment [Member] |                          |
|  | 01/04/2021 to 31/03/2022                        | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022       | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022                         | 01/04/2020 to 31/03/2021 |
| Disclosure of intangible assets [Abstract]   |   |                          |                                |                          |  |                          |
| Disclosure of intangible assets [LineItems]  |   |                          |                                |                          |  |                          |
| Reconciliation of changes in intangible assets [Abstract]                                |   |                          |                                |                          |  |                          |
| Changes in intangible assets [Abstract]  |   |                          |                                |                          |  |                          |
| Additions to intangible assets [Abstract]  |   |                          |                                |                          |  |                          |
| Additions other than through business combinations intangible assets                     | 0   | 0                        | 0                              | 0                        |  |                          |
| Total additions to intangible assets   | 0   | 0                        | 0                              | 0                        |  |                          |
| Amortization intangible assets   | -3  | -2                       |                                |                          | 3  | 2                        |
| Impairment loss recognised in profit or loss intangible assets                           | 0   | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss intangible assets               | 0   | 0                        |                                |                          | 0  | 0                        |
| Disposals intangible assets [Abstract]   |   |                          |                                |                          |  |                          |
| Disposals intangible assets, others  | 0   | 0                        | 0                              | 0                        | 0  | 0                        |
| Total disposals intangible assets  | 0   | 0                        | 0                              | 0                        | 0  | 0                        |
| Other adjustments intangible assets [Abstract]   |   |                          |                                |                          |  |                          |
| Other adjustments intangible assets, others  | 0   | 0                        |                                |                          | 0  | 0                        |
| Total other adjustments intangible assets  | 0   | 0                        |                                |                          | 0  | 0                        |
| Total changes in intangible assets   | -3  | -2                       | 0                              | 0                        | 3  | 2                        |
| Intangible assets at end of period   | 12  | 15                       | 23                             | 23                       | 11   | 8                        |

## [200400] Notes - Non-current investments

## Details of non-current investments [Table]

..(1)

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

| Classification of non-current investments [Axis]            | 1  |  | 2                                    |                                      |
|---|--|--|--------------------------------------|--------------------------------------|
|   | 01/04/2021 to 31/03/2022                         | 01/04/2020 to 31/03/2021                         | 01/04/2021 to 31/03/2022             | 01/04/2020 to 31/03/2021             |
| Non-current investments [Abstract]                          |  |  |                                      |                                      |
| Disclosure of details of non-current investments [Abstract] |  |  |                                      |                                      |
| Details of non-current investments [LineItems]              |  |  |                                      |                                      |
| 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                            | Trade investments                                | Trade investments                                | Trade investments                    | Trade investments                    |
| Non-current investments                                     | 759  | 759  | 219                                  | 0                                    |
| Name of body corporate in whom investment has been made     | Axis Finance Limited-SR-02/2020-21 BRN FVRS10LAC | Axis Finance Limited-SR-02/2020-21 BRN FVRS10LAC | IIFL Home Finance Ltd - INE477L08139 | IIFL Home Finance Ltd - INE477L08139 |

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

..(2)

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

| Classification of non-current investments [Axis]            | 3  |  | 4                                     |                                       |
|---|--|--|---------------------------------------|---------------------------------------|
|   | 01/04/2021<br>to<br>31/03/2022             | 01/04/2020<br>to<br>31/03/2021             | 01/04/2021<br>to<br>31/03/2022        | 01/04/2020<br>to<br>31/03/2021        |
| Non-current investments [Abstract]                          |  |  |                                       |                                       |
| Disclosure of details of non-current investments [Abstract] |  |  |                                       |                                       |
| Details of non-current investments [LineItems]              |  |  |                                       |                                       |
| 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                            | Trade investments                          | Trade investments                          | Trade investments                     | Trade investments                     |
| Non-current investments                                     | 415  | 0  | 201                                   | 0                                     |
| Name of body corporate in whom investment has been made     | IIFL Home Finance Ltd Series -INE477L07990 | IIFL Home Finance Ltd Series -INE477L07990 | IIFL Samasta Finance Ltd-INE413U07194 | IIFL Samasta Finance Ltd-INE413U07194 |

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

..(3)

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

| Classification of non-current investments [Axis]            | 5  |  | 6                                   |                                     |
|---|--|--|-------------------------------------|-------------------------------------|
|   | 01/04/2021<br>to<br>31/03/2022               | 01/04/2020<br>to<br>31/03/2021               | 01/04/2021<br>to<br>31/03/2022      | 01/04/2020<br>to<br>31/03/2021      |
| Non-current investments [Abstract]                          |  |  |                                     |                                     |
| Disclosure of details of non-current investments [Abstract] |  |  |                                     |                                     |
| Details of non-current investments [LineItems]              |  |  |                                     |                                     |
| 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                            | Trade investments                            | Trade investments                            | Trade investments                   | Trade investments                   |
| Non-current investments                                     | 501  | 0  | 500                                 | 0                                   |
| Name of body corporate in whom investment has been made     | IIFL Wealth Prime Ltd - (F NO.INE248-U07DF5) | IIFL Wealth Prime Ltd - (F NO.INE248-U07DF5) | IIFL-Wealth-Prime Ltd -INE248U07DG3 | IIFL-Wealth-Prime Ltd -INE248U07DG3 |

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

..(4)

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

| Classification of non-current investments [Axis]            | 7                                |                                  | 8   |   |
|---|----------------------------------|----------------------------------|---|---|
|   | 01/04/2021<br>to<br>31/03/2022   | 01/04/2020<br>to<br>31/03/2021   | 01/04/2021<br>to<br>31/03/2022              | 01/04/2020<br>to<br>31/03/2021              |
| Non-current investments [Abstract]                          |                                  |                                  |   |   |
| Disclosure of details of non-current investments [Abstract] |                                  |                                  |   |   |
| Details of non-current investments [LineItems]              |                                  |                                  |   |   |
| 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                            | Trade investments                | Trade investments                | Trade investments                           | Trade investments                           |
| Non-current investments                                     | 504                              | 504                              | 257   | 257   |
| Name of body corporate in whom investment has been made     | L&T Housing Finance Ltd-Series-A | L&T Housing Finance Ltd-Series-A | L&T Infra Debt Fund Limited Sr E-Fy 2019-20 | L&T Infra Debt Fund Limited Sr E-Fy 2019-20 |

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

..(5)

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

| Classification of non-current investments [Axis]            | 9   |   | 10  |   |
|---|---|---|---|---|
|   | 01/04/2021<br>to<br>31/03/2022                    | 01/04/2020<br>to<br>31/03/2021                    | 01/04/2021<br>to<br>31/03/2022                      | 01/04/2020<br>to<br>31/03/2021                      |
| Non-current investments [Abstract]                          |   |   |   |   |
| Disclosure of details of non-current investments [Abstract] |   |   |   |   |
| Details of non-current investments [LineItems]              |   |   |   |   |
| 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                            | Trade investments                                 | Trade investments                                 | Trade investments                                   | Trade investments                                   |
| Non-current investments                                     | 500   | 0   | 378   | 0   |
| Name of body corporate in whom investment has been made     | Piramal Entrprs Ltd MLD 27-03-2024 (INE140A07658) | Piramal Entrprs Ltd MLD 27-03-2024 (INE140A07658) | Shriram Transport Finance 18-Nov-23-MLD-INE21A07Q19 | Shriram Transport Finance 18-Nov-23-MLD-INE21A07Q19 |

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

..(6)

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

| Classification of non-current investments [Axis]            | 11   |  | 12                               |                                  |
|---|--|--|----------------------------------|----------------------------------|
|   | 01/04/2021<br>to<br>31/03/2022                         | 01/04/2020<br>to<br>31/03/2021                         | 01/04/2021<br>to<br>31/03/2022   | 01/04/2020<br>to<br>31/03/2021   |
| Non-current investments [Abstract]                          |  |  |                                  |                                  |
| Disclosure of details of non-current investments [Abstract] |  |  |                                  |                                  |
| Details of non-current investments [LineItems]              |  |  |                                  |                                  |
| 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                            | Trade investments                                      | Trade investments                                      | Trade investments                | Trade investments                |
| Non-current investments                                     | 0  | 251  | 0                                | 401                              |
| Name of body corporate in whom investment has been made     | 8.40% INDIMILD Secured Redeemable MLD Series B 24JAN24 | 8.40% INDIMILD Secured Redeemable MLD Series B 24JAN24 | IIFL Wealth Finance Iecp - V Mld | IIFL Wealth Finance Iecp - V Mld |

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

..(7)

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

| Classification of non-current investments [Axis]            | 13   |  | 14                                     |  |
|---|--|--|--|--|
|   | 01/04/2021<br>to<br>31/03/2022                           | 01/04/2020<br>to<br>31/03/2021                           | 01/04/2021<br>to<br>31/03/2022         | 01/04/2020<br>to<br>31/03/2021         |
| Non-current investments [Abstract]                          |  |  |  |  |
| Disclosure of details of non-current investments [Abstract] |  |  |  |  |
| Details of non-current investments [LineItems]              |  |  |  |  |
| 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                            | Trade investments  | Trade investments  | Trade investments                      | Trade investments                      |
| Non-current investments                                     | 0  | 503  | 0                                      | 100                                    |
| Name of body corporate in whom investment has been made     | IIFL Wealth Finance Ltd - IFRS-02 BR NCD 15JUN21 FVRSLAC | IIFL Wealth Finance Ltd - IFRS-02 BR NCD 15JUN21 FVRSLAC | IIFL Wealth Finance Limited-Debentures | IIFL Wealth Finance Limited-Debentures |

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

..(8)

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

| Classification of non-current investments [Axis]            | 15                             |                                | 16                                      |  |
|---|--------------------------------|--------------------------------|---|--|
|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022          | 01/04/2020<br>to<br>31/03/2021           |
| Non-current investments [Abstract]                          |                                |                                |   |  |
| Disclosure of details of non-current investments [Abstract] |                                |                                |   |  |
| Details of non-current investments [LineItems]              |                                |                                |   |  |
| 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                            | Trade investments              | Trade investments              | Trade investments                       | Trade investments                        |
| Non-current investments                                     | 0                              | 635                            | 99                                      | 99                                       |
| Name of body corporate in whom investment has been made     | Samasta MicroFinance Limited   | Samasta MicroFinance Limited   | Embassy Office Parks<br>-F-INE041025011 | Embassy Office Parks<br>(F-INE041025011) |

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

..(9)

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

| Classification of non-current investments [Axis]            | 17  |  | 18   |   |
|---|---|--|--|---|
|   | 01/04/2021<br>to<br>31/03/2022                | 01/04/2020<br>to<br>31/03/2021                 | 01/04/2021<br>to<br>31/03/2022               | 01/04/2020<br>to<br>31/03/2021                |
| Non-current investments [Abstract]                          |   |  |  |   |
| Disclosure of details of non-current investments [Abstract] |   |  |  |   |
| Details of non-current investments [LineItems]              |   |  |  |   |
| 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                            | Trade investments                             | Trade investments                              | Trade investments                            | Trade investments                             |
| Non-current investments                                     | 595   | 0  | 101  | 101   |
| Name of body corporate in whom investment has been made     | India Infrastructure Trust<br>-F-INE05KD23015 | India Infrastructure Trust<br>(F-INE05KD23015) | Mind Space Business Parks<br>-F-INE0CCU25019 | Mind Space Business Parks<br>(F-INE0CCU25019) |

**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                                    |                                       |
|---|--------------------------------|--------------------------------|---------------------------------------|---------------------------------------|
|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022        | 01/04/2020<br>to<br>31/03/2021        |
| Non-current investments [Abstract]                          |                                |                                |                                       |                                       |
| Disclosure of details of non-current investments [Abstract] |                                |                                |                                       |                                       |
| Details of non-current investments [LineItems]              |                                |                                |                                       |                                       |
| 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                            | Trade investments              | Trade investments              | Trade investments                     | Trade investments                     |
| Non-current investments                                     | 0                              | 100                            | 0                                     | 100                                   |
| Name of body corporate in whom investment has been made     | IIFL Blended Fund Series-A     | IIFL Blended Fund Series-A     | IIFL Nifty Enhancer Structure-INES-03 | IIFL Nifty Enhancer Structure-INES-03 |

## 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  |   |
|---|--------------------------------|--------------------------------|---|---|
|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022                | 01/04/2020<br>to<br>31/03/2021                |
| Non-current investments [Abstract]                          |                                |                                |   |   |
| Disclosure of details of non-current investments [Abstract] |                                |                                |   |   |
| Details of non-current investments [LineItems]              |                                |                                |   |   |
| 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                            | Trade investments              | Trade investments              | Trade investments                             | Trade investments                             |
| Non-current investments                                     | 54                             | 0                              | 505   | 505   |
| Name of body corporate in whom investment has been made     | Bajaj Finance Ltd-INE296AO7RH2 | Bajaj Finance Ltd-INE296AO7RH2 | Tata Capital Housing Finance (F-INE033L07GY4) | Tata Capital Housing Finance (F-INE033L07GY4) |

## 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   |  |
|---|--|--|--|--|
|   | 01/04/2021<br>to<br>31/03/2022               | 01/04/2020<br>to<br>31/03/2021               | 01/04/2021<br>to<br>31/03/2022                 | 01/04/2020<br>to<br>31/03/2021                 |
| Non-current investments [Abstract]                          |  |  |  |  |
| Disclosure of details of non-current investments [Abstract] |  |  |  |  |
| Details of non-current investments [LineItems]              |  |  |  |  |
| 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                            | Trade investments                            | Trade investments                            | Trade investments                              | Trade investments                              |
| Non-current investments                                     | 553  | 553  | 514  | 0  |
| Name of body corporate in whom investment has been made     | HDB Financial Services Limited-Series 2020A4 | HDB Financial Services Limited-Series 2020A4 | Mindspace Business Parks REIT (F-INE0CCU07041) | Mindspace Business Parks REIT (F-INE0CCU07041) |

## 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   |  |
|---|----------------------------------|----------------------------------|--|--|
|   | 01/04/2021<br>to<br>31/03/2022   | 01/04/2020<br>to<br>31/03/2021   | 01/04/2021<br>to<br>31/03/2022             | 01/04/2020<br>to<br>31/03/2021             |
| Non-current investments [Abstract]                          |                                  |                                  |  |  |
| Disclosure of details of non-current investments [Abstract] |                                  |                                  |  |  |
| Details of non-current investments [LineItems]              |                                  |                                  |  |  |
| 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                            | Trade investments                | Trade investments                | Trade investments                          | Trade investments                          |
| Non-current investments                                     | 172                              | 0                                | 0  | 143  |
| Name of body corporate in whom investment has been made     | LIC-HSG Finance Ltd-INE115A07PM8 | LIC-HSG Finance Ltd-INE115A07PM8 | Embassy Office Parks REIT-NCD-INE041007019 | Embassy Office Parks REIT-NCD-INE041007019 |

## 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   |  |
|---|---|---|--|--|
|   | 01/04/2021<br>to<br>31/03/2022                      | 01/04/2020<br>to<br>31/03/2021                      | 01/04/2021<br>to<br>31/03/2022                 | 01/04/2020<br>to<br>31/03/2021                 |
| Non-current investments [Abstract]                          |   |   |  |  |
| Disclosure of details of non-current investments [Abstract] |   |   |  |  |
| Details of non-current investments [LineItems]              |   |   |  |  |
| 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                            | Trade investments                                   | Trade investments                                   | Trade investments                              | Trade investments                              |
| Non-current investments                                     | 0   | 358   | 0  | 501  |
| Name of body corporate in whom investment has been made     | Embassy Office Parks REIT SR-1 NCD 03JUS22 FVRS10LA | Embassy Office Parks REIT SR-1 NCD 03JUS22 FVRS10LA | Liquid Gold Series-2-Nov-2020 (F-INE0FOM15015) | Liquid Gold Series-2-Nov-2020 (F-INE0FOM15015) |

## 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   |  |
|---|--|--|--|--|
|   | 01/04/2021<br>to<br>31/03/2022             | 01/04/2020<br>to<br>31/03/2021             | 01/04/2021<br>to<br>31/03/2022                       | 01/04/2020<br>to<br>31/03/2021                       |
| Non-current investments [Abstract]                          |  |  |  |  |
| Disclosure of details of non-current investments [Abstract] |  |  |  |  |
| Details of non-current investments [LineItems]              |  |  |  |  |
| Type of non-current investments                             | Other non-current investments              | Other non-current investments              | Investments in mutual funds                          | Investments in mutual funds                          |
| Class of non-current investments                            | Trade investments                          | Trade investments                          | Trade investments                                    | Trade investments                                    |
| Non-current investments                                     | 0  | 534  | 989  | 989  |
| Name of body corporate in whom investment has been made     | ICICI Bank Perpetual Bond (F-INE090A08UB4) | ICICI Bank Perpetual Bond (F-INE090A08UB4) | HDFC Banking & PSU Debt Fund-Reg-Growth (3142440/13) | HDFC Banking & PSU Debt Fund-Reg-Growth (3142440/13) |

## 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   |  |
|---|--|--|--|--|
|   | 01/04/2021<br>to<br>31/03/2022                       | 01/04/2020<br>to<br>31/03/2021                       | 01/04/2021<br>to<br>31/03/2022                       | 01/04/2020<br>to<br>31/03/2021                       |
| Non-current investments [Abstract]                          |  |  |  |  |
| Disclosure of details of non-current investments [Abstract] |  |  |  |  |
| Details of non-current investments [LineItems]              |  |  |  |  |
| Type of non-current investments                             | Investments in mutual funds                          |
| Class of non-current investments                            | Trade investments                                    | Trade investments                                    | Trade investments                                    | Trade investments                                    |
| Non-current investments                                     | 350  | 350  | 371  | 371  |
| Name of body corporate in whom investment has been made     | ICICI Pru Banking & PSU Debt-Reg-Growth(14454532/60) | ICICI Pru Banking & PSU Debt-Reg-Growth(14454532/60) | ICICI Pru Banking & PSU Debt-Reg-Growth(14059589/34) | ICICI Pru Banking & PSU Debt-Reg-Growth(14059589/34) |

## 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   |  |
|---|--|--|--|--|
|   | 01/04/2021<br>to<br>31/03/2022                       | 01/04/2020<br>to<br>31/03/2021                       | 01/04/2021<br>to<br>31/03/2022                       | 01/04/2020<br>to<br>31/03/2021                       |
| Non-current investments [Abstract]                          |  |  |  |  |
| Disclosure of details of non-current investments [Abstract] |  |  |  |  |
| Details of non-current investments [LineItems]              |  |  |  |  |
| Type of non-current investments                             | Investments in mutual funds                          |
| Class of non-current investments                            | Trade investments                                    | Trade investments                                    | Trade investments                                    | Trade investments                                    |
| Non-current investments                                     | 340  | 340  | 350  | 350  |
| Name of body corporate in whom investment has been made     | IDFC Banking & PSU Debt Fund-Reg-Growth (1642081/96) | IDFC Banking & PSU Debt Fund-Reg-Growth (1642081/96) | IDFC Banking & PSU Debt Fund-Reg-Growth (2756041/60) | IDFC Banking & PSU Debt Fund-Reg-Growth (2756041/60) |

## 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   |  | 36  |   |
|---|--|--|---|---|
|   | 01/04/2021<br>to<br>31/03/2022                     | 01/04/2020<br>to<br>31/03/2021                     | 01/04/2021<br>to<br>31/03/2022                        | 01/04/2020<br>to<br>31/03/2021                        |
| Non-current investments [Abstract]                          |  |  |   |   |
| Disclosure of details of non-current investments [Abstract] |  |  |   |   |
| Details of non-current investments [LineItems]              |  |  |   |   |
| Type of non-current investments                             | Investments in mutual funds                        | Investments in mutual funds                        | Investments in mutual funds                           | Investments in mutual funds                           |
| Class of non-current investments                            | Trade investments                                  | Trade investments                                  | Trade investments                                     | Trade investments                                     |
| Non-current investments                                     | 340  | 340  | 450   | 0   |
| Name of body corporate in whom investment has been made     | IDFC Corporate Bond Fund-Reg-Growth (F-1642081/96) | IDFC Corporate Bond Fund-Reg-Growth (F-1642081/96) | HDFC Credit Risk Debt Fund-Reg-Growth (F-18085985/62) | HDFC Credit Risk Debt Fund-Reg-Growth (F-18085985/62) |

## Details of non-current investments [Table]

..(19)

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

| Classification of non-current investments [Axis]            | 37  |   | 38   |  |
|---|---|---|--|--|
|   | 01/04/2021<br>to<br>31/03/2022              | 01/04/2020<br>to<br>31/03/2021              | 01/04/2021<br>to<br>31/03/2022               | 01/04/2020<br>to<br>31/03/2021               |
| Non-current investments [Abstract]                          |   |   |  |  |
| Disclosure of details of non-current investments [Abstract] |   |   |  |  |
| Details of non-current investments [LineItems]              |   |   |  |  |
| Type of non-current investments                             | Investments in mutual funds                 | Investments in mutual funds                 | Investments in mutual funds                  | Investments in mutual funds                  |
| Class of non-current investments                            | Trade investments                           | Trade investments                           | Trade investments                            | Trade investments                            |
| Non-current investments                                     | 300   | 300   | 450  | 0  |
| Name of body corporate in whom investment has been made     | HDFC Credit Risk Fund-Growth (F-3142440/13) | HDFC Credit Risk Fund-Growth (F-3142440/13) | ICICI Pru Credit Risk Fund (G-F-18678272/47) | ICICI Pru Credit Risk Fund (G-F-18678272/47) |

## Details of non-current investments [Table]

..(20)

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

| Classification of non-current investments [Axis]            | 39  |   | 40   |  |
|---|---|---|--|--|
|   | 01/04/2021<br>to<br>31/03/2022                    | 01/04/2020<br>to<br>31/03/2021                    | 01/04/2021<br>to<br>31/03/2022                       | 01/04/2020<br>to<br>31/03/2021                       |
| Non-current investments [Abstract]                          |   |   |  |  |
| Disclosure of details of non-current investments [Abstract] |   |   |  |  |
| Details of non-current investments [LineItems]              |   |   |  |  |
| Type of non-current investments                             | Investments in mutual funds                       | Investments in mutual funds                       | Investments in mutual funds                          | Investments in mutual funds                          |
| Class of non-current investments                            | Trade investments                                 | Trade investments                                 | Trade investments                                    | Trade investments                                    |
| Non-current investments                                     | 300   | 300   | 300  | 300  |
| Name of body corporate in whom investment has been made     | ICICI Pru Credit Risk Fund-Growth (F-14059589/34) | ICICI Pru Credit Risk Fund-Growth (F-14059589/34) | HDFC FMP 1487D AUG-18-REG-GRWTH-SERIES 42(3142440/1) | HDFC FMP 1487D AUG-18-REG-GRWTH-SERIES 42(3142440/1) |

## Details of non-current investments [Table]

..(21)

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

| Classification of non-current investments [Axis]            | 41                             |                                | 42  |   |
|---|--------------------------------|--------------------------------|---|---|
|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022  | 01/04/2020<br>to<br>31/03/2021  |
| Non-current investments [Abstract]                          |                                |                                |   |   |
| Disclosure of details of non-current investments [Abstract] |                                |                                |   |   |
| Details of non-current investments [LineItems]              |                                |                                |   |   |
| Type of non-current investments                             | Investments in mutual funds    | Investments in mutual funds    | Investments in mutual funds   | Investments in mutual funds   |
| Class of non-current investments                            | Trade investments              | Trade investments              | Trade investments   | Trade investments   |
| Non-current investments                                     | 0                              | 350                            | 0   | 450   |
| Name of body corporate in whom investment has been made     | IIFL Dynamic Bond Fund         | IIFL Dynamic Bond Fund         | D S P BlackRock D S P BlackRock -FMP-Ser-241-36M-Reg-Growth(5500444/17) | D S P BlackRock D S P BlackRock -FMP-Ser-241-36M-Reg-Growth(5500444/17) |

## Details of non-current investments [Table]

..(22)

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

| Classification of non-current investments [Axis]            | 43  |   | 44                                     |  |
|---|---|---|--|--|
|   | 01/04/2021<br>to<br>31/03/2022                  | 01/04/2020<br>to<br>31/03/2021                  | 01/04/2021<br>to<br>31/03/2022         | 01/04/2020<br>to<br>31/03/2021         |
| Non-current investments [Abstract]                          |   |   |  |  |
| Disclosure of details of non-current investments [Abstract] |   |   |  |  |
| Details of non-current investments [LineItems]              |   |   |  |  |
| Type of non-current investments                             | Investments in mutual funds                     | Investments in mutual funds                     | Investments in mutual funds            | Investments in mutual funds            |
| Class of non-current investments                            | Trade investments                               | Trade investments                               | Trade investments                      | Trade investments                      |
| Non-current investments                                     | 0   | 5   | 5                                      | 5                                      |
| Name of body corporate in whom investment has been made     | ICICI Pru MF-Money Market-Growth(F-16100376/22) | ICICI Pru MF-Money Market-Growth(F-16100376/22) | HDFC Liquid Fund-Growth (F-5500001215) | HDFC Liquid Fund-Growth (F-5500001215) |

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

|  | 31/03/2022 | 31/03/2021 |
|--|------------|------------|
| Disclosure of notes on non-current investments explanatory [TextBlock] |            |            |
| Aggregate amount of quoted non-current investments                     | 11,372     | 10,854     |
| Market value of quoted non-current investments                         | 0          | 0          |
| Aggregate amount of unquoted non-current investments                   | 0          | 0          |
| Aggregate provision for diminution in value of non-current investments | 0          | 0          |

**[200600] Notes - Subclassification and notes on liabilities and assets****Classification of inventories [Table]**

..(1)

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

| Classification of inventories [Axis]                             | Company total inventories [Member]                |   | Stock-in-trade [Member]                           |   |
|--|---|---|---|---|
|  | 01/04/2021<br>to<br>31/03/2022                    | 01/04/2020<br>to<br>31/03/2021                    | 01/04/2021<br>to<br>31/03/2022                    | 01/04/2020<br>to<br>31/03/2021                    |
| Subclassification and notes on liabilities and assets [Abstract] |   |   |   |   |
| Inventories notes [Abstract]                                     |   |   |   |   |
| Inventories [Abstract]   |   |   |   |   |
| Classification of inventories [Abstract]                         |   |   |   |   |
| Details of inventories [LineItems]                               |   |   |   |   |
| Inventories  | 3,224   | 2,599   | 3,224   | 2,599   |
| Mode of valuation  | Valued at lower of cost and net realisable value. | Valued at lower of cost and net realisable value. | Valued at lower of cost and net realisable value. | Valued at lower of cost and net realisable value. |

**Loans and advances [Table]**

..(1)

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

| Classification based on time period [Axis]  | Long-term [Member]                 |            |                                    |            |
|---|------------------------------------|------------|------------------------------------|------------|
|   | Loans and advances [Member]        |            | Capital advances [Member]          |            |
| Classification of loans and advances [Axis]   | Unsecured considered good [Member] |            | Unsecured considered good [Member] |            |
| Classification of assets based on security [Axis]   | 31/03/2022                         | 31/03/2021 | 31/03/2022                         | 31/03/2021 |
| Subclassification and notes on liabilities and assets [Abstract]  |                                    |            |                                    |            |
| Loans and advances notes [Abstract]   |                                    |            |                                    |            |
| Loans and advances [Abstract]   |                                    |            |                                    |            |
| Disclosure of loans and advances [LineItems]  |                                    |            |                                    |            |
| Loans and advances, gross   | 0                                  | 120        | 0                                  | 120        |
| Allowance for bad and doubtful loans and advances   | 0                                  | 0          | 0                                  | 0          |
| Loans and advances  | 0                                  | 120        | 0                                  | 120        |
| Details of loans and advances due by directors, other officers or others [Abstract]                             |                                    |            |                                    |            |
| Loans and advances due by directors   | 0                                  | 0          | 0                                  | 0          |
| Loans and advances due by other officers  | 0                                  | 0          | 0                                  | 0          |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] |                                    |            |                                    |            |
| Loans and advances due by firms in which any director is partner  | 0                                  | 0          | 0                                  | 0          |
| Total loans and advances due by firms or companies in which any director is partner or director                 | 0                                  | 0          | 0                                  | 0          |

**Loans and advances [Table]**

..(2)

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

| Classification based on time period [Axis]  | Short-term [Member]                |            |                                    |            |
|---|------------------------------------|------------|------------------------------------|------------|
|   | Loans and advances [Member]        |            | Other loans and advances [Member]  |            |
| Classification of loans and advances [Axis]   | Unsecured considered good [Member] |            | Unsecured considered good [Member] |            |
| Classification of assets based on security [Axis]   | 31/03/2022                         | 31/03/2021 | 31/03/2022                         | 31/03/2021 |
| Subclassification and notes on liabilities and assets [Abstract]  |                                    |            |                                    |            |
| Loans and advances notes [Abstract]   |                                    |            |                                    |            |
| Loans and advances [Abstract]   |                                    |            |                                    |            |
| Disclosure of loans and advances [LineItems]  |                                    |            |                                    |            |
| Loans and advances, gross   | 1,230                              | 599        | 1,230                              | 599        |
| Allowance for bad and doubtful loans and advances   | 0                                  | 0          | 0                                  | 0          |
| Loans and advances  | 1,230                              | 599        | 1,230                              | 599        |
| Details of loans and advances due by directors, other officers or others [Abstract]                             |                                    |            |                                    |            |
| Loans and advances due by directors   | 0                                  | 0          | 0                                  | 0          |
| Loans and advances due by other officers  | 0                                  | 0          | 0                                  | 0          |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] |                                    |            |                                    |            |
| Loans and advances due by firms in which any director is partner  | 0                                  | 0          | 0                                  | 0          |
| Total loans and advances due by firms or companies in which any director is partner or director                 | 0                                  | 0          | 0                                  | 0          |

**Loans and advances [Table]**

..(3)

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

| Classification based on time period [Axis]  | Short-term [Member]                       |            |
|---|---|------------|
|   | Other loans and advances, others [Member] |            |
| Classification of loans and advances [Axis]   | Unsecured considered good [Member]        |            |
| Classification of assets based on security [Axis]   | 31/03/2022                                | 31/03/2021 |
| Subclassification and notes on liabilities and assets [Abstract]  |   |            |
| Loans and advances notes [Abstract]   |   |            |
| Loans and advances [Abstract]   |   |            |
| Disclosure of loans and advances [LineItems]  |   |            |
| Loans and advances, gross   | (A) 1,230                                 | (B) 599    |
| Allowance for bad and doubtful loans and advances   | 0   | 0          |
| Loans and advances  | 1,230                                     | 599        |
| Details of loans and advances due by directors, other officers or others [Abstract]                             |   |            |
| Loans and advances due by directors   | 0   | 0          |
| Loans and advances due by other officers  | 0   | 0          |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] |   |            |
| Loans and advances due by firms in which any director is partner  | 0   | 0          |
| Total loans and advances due by firms or companies in which any director is partner or director                 | 0   | 0          |

**Footnotes**

(A) Loans and Advances : 458 Taxes Payments Net of Provisions : 181 Balances with Revenue Authorities : 591

(B) Loans and Advances : 220 Taxes Payments Net of Provisions : 76 Balances with Revenue Authorities : 303

**Disclosure of breakup of provisions [Table]**

..(1)

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

| Classification based on time period [Axis]                       | Long-term [Member] |            | Short-term [Member] |            |
|--|--------------------|------------|---------------------|------------|
|  | 31/03/2022         | 31/03/2021 | 31/03/2022          | 31/03/2021 |
| Subclassification and notes on liabilities and assets [Abstract] |                    |            |                     |            |
| Provisions notes [Abstract]                                      |                    |            |                     |            |
| Disclosure of breakup of provisions [Abstract]                   |                    |            |                     |            |
| Disclosure of breakup of provisions [LineItems]                  |                    |            |                     |            |
| Provisions [Abstract]  |                    |            |                     |            |
| Provisions for employee benefits [Abstract]                      |                    |            |                     |            |
| Provision leave encashment                                       | 453                | 389        |                     |            |
| Total provisions for employee benefits                           | 453                | 389        |                     |            |
| Provision for proposed dividend [Abstract]                       |                    |            |                     |            |
| Provision for proposed equity dividend [Abstract]                |                    |            |                     |            |
| Provision for proposed equity final dividend                     |                    |            | 151                 | 11         |
| Total provision for proposed equity dividend                     |                    |            | 151                 | 11         |
| Total provision for proposed dividend                            |                    |            | 151                 | 11         |
| CSR expenditure provision  | 0                  | 0          | 0                   | 0          |
| Other provisions   |                    |            | 1,131               | 1,278      |
| Total provisions   | 453                | 389        | 1,282               | 1,289      |

**Subclassification of trade receivables [Table]**

..(1)

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

| Classification of assets based on security [Axis]  | Classification of assets based on security [Member] |            | Unsecured considered good [Member] |            |
|--|---|------------|------------------------------------|------------|
|  | 31/03/2022  | 31/03/2021 | 31/03/2022                         | 31/03/2021 |
| Subclassification and notes on liabilities and assets [Abstract]   |   |            |                                    |            |
| Trade receivables notes [Abstract]   |   |            |                                    |            |
| Trade receivables [Abstract]   |   |            |                                    |            |
| Subclassification of trade receivables [Abstract]  |   |            |                                    |            |
| Subclassification of trade receivables [LineItems]   |   |            |                                    |            |
| Breakup of trade receivables [Abstract]  |   |            |                                    |            |
| Trade receivables, gross   | 1,791   | 1,699      | (A) 1,726                          | (B) 1,634  |
| Allowance for bad and doubtful debts   | 65  | 65         | 0                                  | 0          |
| Total trade receivables  | 1,726   | 1,634      | 1,726                              | 1,634      |
| Details of trade receivables due by directors, other officers or others [Abstract]                             |   |            |                                    |            |
| Trade receivables due by directors   |   |            | 0                                  | 0          |
| Trade receivables due by other officers  |   |            | 0                                  | 0          |
| Details of trade receivables due by firms or companies in which any director is partner or director [Abstract] |   |            |                                    |            |
| Total trade receivables due by firms or companies in which any director is partner or director                 |   |            | 0                                  | 0          |

**Footnotes**

(A) Considered Good : 1723 Considered Good : 3

(B) Considered Good : 1634 Considered Good : 0

**Subclassification of trade receivables [Table]**

..(2)

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

| Classification of assets based on security [Axis]  | Doubtful [Member] |            |
|--|-------------------|------------|
|  | 31/03/2022        | 31/03/2021 |
| Subclassification and notes on liabilities and assets [Abstract]   |                   |            |
| Trade receivables notes [Abstract]   |                   |            |
| Trade receivables [Abstract]   |                   |            |
| Subclassification of trade receivables [Abstract]  |                   |            |
| Subclassification of trade receivables [LineItems]   |                   |            |
| Breakup of trade receivables [Abstract]  |                   |            |
| Trade receivables, gross   | 65                | 65         |
| Allowance for bad and doubtful debts   | 65                | 65         |
| Total trade receivables  | 0                 | 0          |
| Details of trade receivables due by directors, other officers or others [Abstract]                             |                   |            |
| Trade receivables due by directors   | 0                 | 0          |
| Trade receivables due by other officers  | 0                 | 0          |
| Details of trade receivables due by firms or companies in which any director is partner or director [Abstract] |                   |            |
| Total trade receivables due by firms or companies in which any director is partner or director                 | 0                 | 0          |

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

|   | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
|---|---|---|
| Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]                                   |   |   |
| Trade payables, long-term   | 0                                       | 0                                       |
| Others long-term, others  | (A) 283                                 | (B) 253                                 |
| Total others, long-term   | 283                                     | 253                                     |
| Total other long-term liabilities   | 283                                     | 253                                     |
| Nature of other provisions  | Other Provisions                        | Other Provisions                        |
| Current maturities of finance lease obligations   | 0                                       | 21                                      |
| Interest accrued but not due on borrowings  | 0                                       | 0                                       |
| Interest accrued and due on borrowings  | 0                                       | 0                                       |
| Interest accrued but not due on public deposits   | 0                                       | 0                                       |
| Interest accrued and due on public deposits   | 0                                       | 0                                       |
| Debentures claimed but not paid   | 0                                       | 0                                       |
| Unpaid dividends  | 13                                      | 6                                       |
| Application money received for allotment of securities and due for refund, principal  | 0                                       | 0                                       |
| Unpaid matured deposits and interest accrued thereon  | 0                                       | 0                                       |
| Unpaid matured debentures and interest accrued thereon  | 0                                       | 0                                       |
| Public deposit payable, current   | 0                                       | 0                                       |
| Total other payables, current   | 0                                       | 0                                       |
| Advance received from customers   | 13                                      | 11                                      |
| Current liabilities portion of share application money pending allotment  | 0                                       | 0                                       |
| Other current liabilities, others   | (C) 559                                 | (D) 270                                 |
| Total other current liabilities   | 585                                     | 308                                     |
| Other non-current assets, others  | (E) 2,960                               | (F) 2,944                               |
| Total other non-current assets  | (G) 2,960                               | (H) 2,944                               |
| Nature of other non-current assets, others  | Security deposits (unsecured, good)     | deposits considered (unsecured, good)   |
| Aggregate amount of trade receivables outstanding for period exceeding six months   | 68                                      | 65                                      |
| Fixed deposits with banks   | 0                                       | 3                                       |
| Other balances with banks   | 426                                     | 581                                     |
| Total balance with banks  | 426                                     | 584                                     |
| Cash on hand  | 16                                      | 18                                      |
| Total cash and cash equivalents   | 442                                     | 602                                     |
| Total cash and bank balances  | 442                                     | 602                                     |
| 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 twelve months maturity   | 0                                       | 0                                       |

**Footnotes**

(A) Security Deposits ( Trade) : 283

(B) Security Deposits ( Trade) : 253

(C) Statutory Liabilities : 525 Others\* : 34

(D) Statutory Liabilities : 264 Others\* : 6

(E) Security Deposits : 49 Goodwill under consolidation : 2911

(F) Security Deposits : 33 Goodwill under consolidation : 2911

(G) Other non-current assets : 49 Goodwill on Consolidation : 2911

(H) Other non-current assets : 33 Goodwill on Consolidation : 2911

**[200700] Notes - Additional disclosures on balance sheet**

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

|  | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
|--|---|---|
| Disclosure of additional balance sheet notes explanatory [TextBlock]           |   |   |
| Total contingent liabilities and commitments                                   | 0                                       | 0                                       |
| 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                          |
| 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                                       |
| 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                                |
| Unclaimed share application refund money                                       | 0                                       | 0                                       |
| Unclaimed matured debentures   | 0                                       | 0                                       |
| Unclaimed matured deposits   | 0                                       | 0                                       |
| Interest unclaimed amount  | 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                                |

**[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates**

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

|   | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|---|---|
| Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock] | Textual information (2)<br>[See below]  |

## Textual information (2)

### **Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]**

NOTE: 1 NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS:

GROUP CORPORATE INFORMATION:

The Pharmed group consists of Pharmed Limited and the ultimate holding company with subsidiary of Sunora Investments Private Limited, established in 1947. The Pharmed limited is in the business of manufacture and sale of pharmaceutical products. The Company is having its registered office in Mumbai and Corporate office in Bengaluru.

BASIS OF CONSOLIDATION AND SIGNIFICANT ACCOUNTING POLICIES:

Method of Accounting

The Consolidated financial statements of the Company and its subsidiaries (together “the Group”) have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP) to comply with the accounting standards specified under section 133 of the Company’s Act 2013, read with Rule 7 of the Company’s (Accounts) Rules 2015. These accounting policies have been consistently applied.

The accounts have been prepared under the historical cost convention, and under the going concern concept. The revenue items are recognized, and expenses accounted on their accrual, including provisions / adjustments for committed obligation and amounts determined as payable or receivable during the year.

Principles of Consolidation:

The consolidated financial statements relate to Pharmed Ltd (the Company), and its subsidiary. The consolidated financial statements have been prepared on the following basis.

The financial statements of the subsidiary company used in the consolidation are drawn upon the same reporting date as that of the Company i.e 31st March 2022.

The Financial statements of the company and its subsidiary company have been combined on a line by line basis by adding together like items of assets, liabilities, income & expenses, after eliminating intra- group balances, intra- group transactions and resulting unrealized profits or losses, unless cost not be recovered.

The excess of cost to the group of which investments in the subsidiary company over its share of equity of the subsidiary company at the dates on which the investments in the subsidiary company were made, is recognized as ‘Goodwill’ being an asset in the consolidated financial statement and is tested for impairment on annual basis.

Minority Interest in the net assets of the consolidated subsidiary consists of the amounts of equity attributable to the minority shareholders at the date on which investments in the subsidiary companies were made and further movements in their share in the equity, subsequent to the dates of investments. Net Profit/Loss for the year of the subsidiary attributable to minority interest is identified and adjusted against the profit after tax of the group in order to arrive at the income attributable to share holders of the Company.

Goodwill arising on consolidation is not amortized but tested for impairment.

The consolidated financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstance.

Following subsidiary companies has been considered in the preparation of consolidated financial statements:

| Name of the Company                | Relationship    | Country of Incorporation | Ownership Held By | % of Holding & Voting Power either directly or indirectly through subsidiary as at |      |
|------------------------------------|-----------------|--------------------------|-------------------|--|------|
| 31st March 2022                    | 31st March 2021 |                          |                   |  |      |
| Sunora Investments Private Limited | Subsidiary      | India                    | Pharmed Limited   | 100%   | 100% |

#### Use of Estimates

The preparation of financial statements requires that the management makes estimates and assumptions considered in the reported amounts of assets and liabilities, including the disclosure of contingent liabilities as of the date of the financial statements and the reported income & expenses during the reporting period like provision for employee benefit, provision for doubtful debts/advances, allowances for slow & non moving inventories, useful lives of fixed assets, provision for sales related obligations and provision for taxation etc. The management believes that the estimates used in preparation of the financial statement are prudent and reasonable. Further reserves could defer due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the reserves are know/ materialized.

#### Property, Plant & Equipment

Property, Plant & Equipment are stated at historical cost of acquisition/construction less depreciation. Attributable interest and expenses of bringing the respective assets to working condition for their intended use are capitalized.

#### Depreciation

Depreciation on Property, Plant & Equipment is provided in the accounts on pro-rata basis based on the Straight Line method as prescribed under Schedule II of Companies Act, 2013.

#### Tangible Assets:

The useful lives of the assets are based on technical estimates approved by the Management and are lower than or same as the useful lives prescribed under Schedule II to the Companies Act, 2013 in order to reflect the period over which depreciable assets are expected to be used by the Company. Depreciation is provided on a prorata basis on the straight line method based on the estimated useful lives of the assets as stated below:

| Sl No | Particulars                   | Life of the Asset |
|-------|-------------------------------|-------------------|
| 1     | Buildings                     | 30 Years          |
| 2     | Plant & Machinery             | 15 Years          |
| 3     | Office Equipments             | 5 Years           |
| 4     | Mobile Phones                 | 2 Years           |
| 5     | Computers                     | 3 Years           |
| 6     | Furniture's & Fixtures        | 10 Years          |
| 7     | Motorcycles, Scooters, Mopeds | 10 Years          |
| 8     | Motor Cars                    | 8Years            |
| 9     | Air Conditioners              | 5 Years           |

## Investment

Investments are classified as Long Term according to the management intention at the time of purchase and carried at cost.

Current investments are carried at lower of cost and fair market value. Provision is made to recognize decline if any in the carrying value.

## Cash flow Statement

Cash flows are reported using the indirect method, whereby profit/ (loss) before extraordinary items and tax is adjusted for the effects of transactions of non- cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing, and financing activities of the group are segregated based on the available information.

## Inventories

Raw materials and packing materials are valued at cost. Finished goods including samples are valued at lower of costs or net realizable value. Costs in case of finished goods include material costs and applicable overheads.

## Revenue Recognition

Revenue on Sale of products is recognized on dispatch.

Revenue in case of consignment sales is recognized on the basis of statement of account submitted by the Consignment agent.

Sales are net of discounts and sales returns.

Other /Miscellaneous income is recognized on accrual basis.

## Expenditure

Expenses are accounted for on the accrual basis and provisions are made for all known losses and liabilities.

## Retirement Benefits

Gratuity: Liability for gratuity is funded with an insurance company through Pharmed Ltd Employees Gratuity Trust Fund and incremental liability ascertained on the basis of actuarial valuation for the year is charged to the Profit & Loss Account.

Leave Salary: The Company has provided Leave Salary on the assumption that such benefits are payable to all eligible employees on last day of the current accounting year.

## Foreign Currency Transactions

All transactions in foreign currencies are recorded at the exchange rates prevailing on the date of transaction. Current assets and liabilities are translated at the year-end rate. The difference if any on actual payment/realization is charged off to revenue.

## Contingencies

A provision is recognized when an enterprise has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

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

#### Accounting for Taxes on Income

Income Tax is accrued in the same period the related revenue and expenses arise.

Deferred tax is provided on all timing differences, which are recognized during the year after setting off the deferred tax assets (carried forward depreciation as per Income tax), on the basis of estimate of income during future years, received from the Management.

#### Signatures to Notes 1-32 to Accounts

Sd\-

Suneet Aurora

Chairman -Managing Director For Navin Nayak & Associates

DIN-02244628 Chartered Accountants

Firm Regn No.014367S

Sd\ Sd\ Sd\-

V. Krishnamurthy N B Shroff Navin Nayak. K Whole Time Director Whole Time Director Partner

DIN-00625079 DIN-00625261 Membership. No: 205154

ICAI UDIN No. 22205154APFLBY8299

Date:18.08.2022

Place: Bengaluru

### [201700] Notes - Government grants

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

|  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|--|--------------------------------|--------------------------------|
| Disclosure of notes on government grants explanatory [TextBlock] |                                |                                |
| Capital subsidies or grants received from government authorities | 0                              | 0                              |
| Revenue subsidies or grants received from government authorities | 0                              | 0                              |

**[201600] Notes - Related party****Disclosure of relationship and transactions between related parties [Table]**

..(1)

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

| Categories of related parties [Axis]   | 1   |   | 2   |   |
|--|---|---|---|---|
|  | 01/04/2021<br>to<br>31/03/2022  | 01/04/2020<br>to<br>31/03/2021  | 01/04/2021<br>to<br>31/03/2022  | 01/04/2020<br>to<br>31/03/2021  |
| Disclosure of relationship and transactions between related parties [Abstract]                 |   |   |   |   |
| Disclosure of relationship and transactions between related parties [LineItems]                |   |   |   |   |
| Name of related party  | PHARMED MEDICARE PRIVATE LIMITED  | PHARMED MEDICARE PRIVATE LIMITED  | BIOPLUS SCIENCES LIMITED  | LIFE PRIVATE LIMITED  |
| Country of incorporation or residence of related party   | INDIA   | INDIA   | INDIA   | INDIA   |
| Permanent account number of related party  | AABCP0874B  | AABCP0874B  | AACCB3621R  | AACCB3621R  |
| CIN of related party   | U85110KA1990PTC010868   | U85110KA1990PTC010868   | U24232KA2004PTC033578   | U24232KA2004PTC033578   |
| Description of nature of related party relationship  | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives |
| Description of nature of transactions with related party                                       | Purchases of Finished goods, Payment Rent   | Purchases of Finished goods, Payment Rent   | Expences on Behlaf and Expences Reimbursement   | Expences on Behlaf and Expences Reimbursement   |
| Related party transactions [Abstract]  |   |   |   |   |
| Purchases of goods related party transactions  | 38  | 32  |   |   |
| Reimbursement of expenses incurred on behalf of company during year related party transactions |   |   | 36  | 34  |
| Reimbursement of expenses incurred by related party during year related party transactions     |   |   | 2   | 2   |
| Other related party transactions expense   | 64  | 74  | 0.46  |   |
| Outstanding balances for related party transactions [Abstract]                                 |   |   |   |   |
| Amounts payable related party transactions   |   | 1   |   |   |
| Amounts receivable related party transactions  |   |   |   | 0   |
| Amount written off during period in respect of debts due from related parties                  | 0   | 0   | 0   | 0   |
| Amount written back during period in respect of debts due to related parties                   | 0   | 0   | 0   | 0   |

## Disclosure of relationship and transactions between related parties [Table]

..(2)

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

| Categories of related parties [Axis]  | 3                                  |                                    | 4   |   |
|---|------------------------------------|------------------------------------|---|---|
|   | 01/04/2021<br>to<br>31/03/2022     | 01/04/2020<br>to<br>31/03/2021     | 01/04/2021<br>to<br>31/03/2022  | 01/04/2020<br>to<br>31/03/2021  |
| Disclosure of relationship and transactions between related parties [Abstract]  |                                    |                                    |   |   |
| Disclosure of relationship and transactions between related parties [LineItems] |                                    |                                    |   |   |
| Name of related party   | SUNORA INVESTMENTS PRIVATE LIMITED | SUNORA INVESTMENTS PRIVATE LIMITED | BIOPLUS HEALTHCARE PRIVATE LIMITED  | BIOPLUS HEALTHCARE PRIVATE LIMITED  |
| Country of incorporation or residence of related party                          | INDIA                              | INDIA                              | INDIA   | INDIA   |
| Permanent account number of related party                                       | AABCP0873G                         | AABCP0873G                         | AACCB7884Q  | AACCB7884Q  |
| CIN of related party  | U24100KA1992PTC013324              | U24100KA1992PTC013324              | U24232KA2005PTC036131   | U24232KA2005PTC036131   |
| Description of nature of related party relationship                             | Subsidiary company                 | Subsidiary company                 | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives |
| Description of nature of transactions with related party                        | Payment Towards Expences           | Payment Towards Expences           | Purchase, receipt of rent   | Purchase, receipt of rent   |
| Related party transactions [Abstract]   |                                    |                                    |   |   |
| Purchases of goods related party transactions                                   |                                    |                                    | 28  | 64  |
| Other related party transactions expense  | 0                                  | 5                                  |   |   |
| Other related party transactions income   |                                    |                                    | (A) 0.24  | (B) 0.24  |
| Outstanding balances for related party transactions [Abstract]                  |                                    |                                    |   |   |
| Amounts receivable related party transactions                                   | 51                                 | 51                                 |   |   |
| Amount written off during period in respect of debts due from related parties   | 0                                  | 0                                  | 0   | 0   |
| Amount written back during period in respect of debts due to related parties    | 0                                  | 0                                  | 0   | 0   |

## Footnotes

(A) Receipt of rent : 24000

(B) Receipt of rent : 24000

**Disclosure of relationship and transactions between related parties [Table]**

..(3)

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

| Categories of related parties [Axis]  | 5                              |                                | 6                              |                                |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of relationship and transactions between related parties [Abstract]  |                                |                                |                                |                                |
| Disclosure of relationship and transactions between related parties [LineItems] |                                |                                |                                |                                |
| Name of related party   | NOSHIR BURJOR SHROFF           | NOSHIR BURJOR SHROFF           | KASHMIRI LAL KAPOOR            | KASHMIRI LAL KAPOOR            |
| Country of incorporation or residence of related party                          | INDIA                          | INDIA                          | INDIA                          | INDIA                          |
| Permanent account number of related party                                       | AAVPS2988J                     | AAVPS2988J                     | AAAPK5307J                     | AAAPK5307J                     |
| Description of nature of related party relationship                             | Key Management Personnel       | Key Management Personnel       | Key Management Personnel       | Key Management Personnel       |
| Description of nature of transactions with related party                        | Remuneration Paid              | Remuneration Paid              | Remuneration Paid              | Remuneration Paid              |
| Transaction relating to key management personnel [Abstract]                     |                                |                                |                                |                                |
| Remuneration for key managerial personnel                                       | 66                             | 66                             | 160                            | 175                            |
| Amount written off during period in respect of debts due from related parties   | 0                              | 0                              | 0                              | 0                              |
| Amount written back during period in respect of debts due to related parties    | 0                              | 0                              | 0                              | 0                              |

**Disclosure of relationship and transactions between related parties [Table]**

..(4)

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

| Categories of related parties [Axis]  | 7                              |                                | 8                              |                                |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of relationship and transactions between related parties [Abstract]  |                                |                                |                                |                                |
| Disclosure of relationship and transactions between related parties [LineItems] |                                |                                |                                |                                |
| Name of related party   | JAGADISH CHINNAPPA             | JAGADISH CHINNAPPA             | SATYANARAYAN AGARWAL           | SATYANARAYAN AGARWAL           |
| Country of incorporation or residence of related party                          | INDIA                          | INDIA                          | INDIA                          | INDIA                          |
| Permanent account number of related party                                       | AAGPC8677H                     | AAGPC8677H                     | ABKPA2258B                     | ABKPA2258B                     |
| Description of nature of related party relationship                             | Others                         | Others                         | Others                         | Others                         |
| Description of nature of transactions with related party                        | Sitting Fees                   | Sitting Fees                   | Sitting Fees                   | Sitting Fees                   |
| Related party transactions [Abstract]   |                                |                                |                                |                                |
| Other related party transactions expense  | 1                              | 1                              | 1                              | 1                              |
| Amount written off during period in respect of debts due from related parties   | 0                              | 0                              | 0                              | 0                              |
| Amount written back during period in respect of debts due to related parties    | 0                              | 0                              | 0                              | 0                              |

**Disclosure of relationship and transactions between related parties [Table]**

..(5)

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

| Categories of related parties [Axis]  | 9                              |                                | 10                             |                                |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of relationship and transactions between related parties [Abstract]  |                                |                                |                                |                                |
| Disclosure of relationship and transactions between related parties [LineItems] |                                |                                |                                |                                |
| Name of related party   | SUNEET AURORA                  | SUNEET AURORA                  | KRISHNA KUMAR AURORA           | KRISHNA KUMAR AURORA           |
| Country of incorporation or residence of related party                          | INDIA                          | INDIA                          | INDIA                          | INDIA                          |
| Permanent account number of related party                                       | ABLPA9466A                     | ABLPA9466A                     | ACBPA0939M                     | ACBPA0939M                     |
| Description of nature of related party relationship                             | Others                         | Others                         | Others                         | Others                         |
| Description of nature of transactions with related party                        | Remuneration Paid              | Remuneration Paid              | Sitting Fees                   | Sitting Fees                   |
| Related party transactions [Abstract]   |                                |                                |                                |                                |
| Other related party transactions expense  |                                |                                | 1                              | 1                              |
| Transaction relating to key management personnel [Abstract]                     |                                |                                |                                |                                |
| Remuneration for key managerial personnel                                       | 380                            | 396                            | 1                              |                                |
| Amount written off during period in respect of debts due from related parties   | 0                              | 0                              | 0                              | 0                              |
| Amount written back during period in respect of debts due to related parties    | 0                              | 0                              | 0                              | 0                              |

**Disclosure of relationship and transactions between related parties [Table]**

..(6)

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

| Categories of related parties [Axis]  | 11                             |                                | 12                             |                                |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of relationship and transactions between related parties [Abstract]  |                                |                                |                                |                                |
| Disclosure of relationship and transactions between related parties [LineItems] |                                |                                |                                |                                |
| Name of related party   | YOGESH AURORA                  | YOGESH AURORA                  | ANURADHA AURORA                | ANURADHA AURORA                |
| Country of incorporation or residence of related party                          | INDIA                          | INDIA                          | INDIA                          | INDIA                          |
| Permanent account number of related party                                       | AISPS7854C                     | AISPS7854C                     | ACZPA6186C                     | ACZPA6186C                     |
| Description of nature of related party relationship                             | Others                         | Others                         | Others                         | Others                         |
| Description of nature of transactions with related party                        | Remuneration Paid              | Remuneration Paid              | Remuneration Paid              | Remuneration Paid              |
| Transaction relating to key management personnel [Abstract]                     |                                |                                |                                |                                |
| Remuneration for key managerial personnel                                       | (A) 281                        | (B) 168                        | 14                             | 11                             |
| Amount written off during period in respect of debts due from related parties   | 0                              | 0                              | 0                              | 0                              |
| Amount written back during period in respect of debts due to related parties    | 0                              | 0                              | 0                              | 0                              |

**Footnotes**

(A) Salary paid : 2084670 Remuneration paid : 14676010

(B) Salary paid : 2084670 Remuneration paid : 14676010

**Disclosure of relationship and transactions between related parties [Table]**

..(7)

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

| Categories of related parties [Axis]  | 13                              |                                 | 14                             |                                |
|---|---------------------------------|---------------------------------|--------------------------------|--------------------------------|
|   | 01/04/2021<br>to<br>31/03/2022  | 01/04/2020<br>to<br>31/03/2021  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of relationship and transactions between related parties [Abstract]  |                                 |                                 |                                |                                |
| Disclosure of relationship and transactions between related parties [LineItems] |                                 |                                 |                                |                                |
| Name of related party   | PUNYA AURORA                    | PUNYA AURORA                    | VENKATARAMANI KRISHNAMURTHY    | VENKATARAMANI KRISHNAMURTHY    |
| Country of incorporation or residence of related party                          | INDIA                           | INDIA                           | INDIA                          | INDIA                          |
| Permanent account number of related party                                       | ACOPA1808J                      | ACOPA1808J                      | AAYPK8299B                     | AAYPK8299B                     |
| Description of nature of related party relationship                             | Others                          | Others                          | Key Management Personnel       | Key Management Personnel       |
| Description of nature of transactions with related party                        | Consultation charges, Rent paid | Consultation charges, Rent paid | Remuneration Paid              | Remuneration Paid              |
| Related party transactions [Abstract]   |                                 |                                 |                                |                                |
| Other related party transactions expense  | (A) 44                          | (B) 29                          |                                |                                |
| Transaction relating to key management personnel [Abstract]                     |                                 |                                 |                                |                                |
| Remuneration for key managerial personnel                                       |                                 |                                 | 94                             | 72                             |
| Amount written off during period in respect of debts due from related parties   | 0                               | 0                               | 0                              | 0                              |
| Amount written back during period in respect of debts due to related parties    | 0                               | 0                               | 0                              | 0                              |

**Footnotes**

(A) Consultation fee : 1145400 Rent paid : 1792428

(B) Consultation fee : 1145400 Rent paid : 1792428

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

|  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|--|--------------------------------|--------------------------------|
| Disclosure of notes on related party explanatory [TextBlock] |                                |                                |
| Whether there are any related party transactions during year | Yes                            | Yes                            |

**[201400] Notes - Leases**

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

|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|---|--------------------------------|--------------------------------|
| Disclosure of leases explanatory [TextBlock]                                    |                                |                                |
| Whether any operating lease has been converted to financial lease or vice-versa | No                             | No                             |

**[300300] Notes - Earnings per share**

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

|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|---|--------------------------------|--------------------------------|
| Disclosure of earnings per share explanatory [TextBlock]                    |                                |                                |
| Adjustments of numerator to calculate basic earnings per share [Abstract]   |                                |                                |
| Profit (loss) for period  | 4,232                          | 3,738                          |
| Adjustments of numerator to calculate diluted earnings per share [Abstract] |                                |                                |
| Profit (loss) for period  | 4,232                          | 3,738                          |

**[201900] Notes - Income taxes**

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

|  | 31/03/2022 | 31/03/2021 |
|--|------------|------------|
| Disclosure of notes on income taxes explanatory [TextBlock]                          |            |            |
| Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract] |            |            |
| Components of deferred tax assets [Abstract]   |            |            |
| Deferred tax asset, employee benefits  | (A) 294    | (B) 220    |
| Deferred tax asset, provision doubtful debts   | 17         | 15         |
| Total deferred tax assets  | 311        | 235        |
| Components of deferred tax liabilities [Abstract]                                    |            |            |
| Deferred tax liability, depreciation   | 56         | 20         |
| Total deferred tax liabilities   | 56         | 20         |

**Footnotes**

(A) Provision for Leave encashment : 114 Provision for Bonus : 180

(B) Provision for Leave encashment : 90 Provision for Bonus : 130

**[202600] 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                                 |
|--|-----------------------------------|
|  | 01/04/2021<br>to<br>31/03/2022    |
| Disclosure of details of subsidiaries [Abstract]   |                                   |
| Disclosure of details of subsidiaries [LineItems]  |                                   |
| Name of subsidiary consolidated  | Sunora Investment Private Limited |
| Country of incorporation or residence of subsidiary consolidated   | INDIA                             |
| Proportion of ownership interest in subsidiary consolidated  | 10.00%                            |
| Proportion of voting power held in subsidiary consolidated   | 10.00%                            |
| Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power | NA                                |
| End of reporting period of financial statements of subsidiary when different from parent                                     | 31/03/2022                        |

**Disclosure of details of entities consolidated [Table]**

..(1)

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

| Entities consolidated [Axis]   | 1                                 |
|--|-----------------------------------|
|  | 01/04/2021<br>to<br>31/03/2022    |
| Disclosure of additional information consolidated financial statements [Abstract]  |                                   |
| Disclosure of additional information consolidated financial statements [LineItems] |                                   |
| Name of entity consolidated  | Sunora Investment Private Limited |
| Type of entity consolidated  | Indian Subsidiary                 |
| Amount of net assets of entity consolidated  | 2,72,878                          |
| Amount of share in profit or loss of entity consolidated                           | -1,139                            |

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

|   | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|---|---|
| Disclosure of notes on consolidated financial statements explanatory [TextBlock]                                  |   |
| Whether consolidated financial statements is applicable on company  | Yes                                     |
| Description of reason for not consolidating subsidiary  | NA                                      |
| Description of fact that uniform accounting policies are not adopted for consolidated financial statements        | NA                                      |
| Proportion of items in consolidated financial statements to which different accounting policies have been applied | 0.00%                                   |
| Disclosure of details of subsidiaries explanatory [TextBlock]   |   |
| Disclosure of additional information consolidated financial statements [TextBlock]                                |   |

**[202700] Notes - Cash flow statements**

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

|  | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> | <b>31/03/2020</b> |
|--|---|---|-------------------|
| Disclosure of cash flow statement explanatory [TextBlock]            |   |   |                   |
| Cash and cash equivalents if different from balance sheet [Abstract] |   |   |                   |
| Cash and cash equivalents cash flow statement                        | 442                                     | 602                                     | 615               |
| <b>Total cash and cash equivalents</b>                               | <b>442</b>                              | <b>602</b>                              |                   |
| Income taxes paid (refund) [Abstract]                                |   |   |                   |
| Income taxes paid (refund), classified as operating activities       | 1,412                                   | 1,281                                   |                   |
| <b>Total income taxes paid (refund)</b>                              | <b>1,412</b>                            | <b>1,281</b>                            |                   |

**[100200] Statement of profit and loss**

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

|  | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
|--|---|---|
| Statement of profit and loss [Abstract]  |   |   |
| Disclosure of revenue from operations [Abstract]                                       |   |   |
| Disclosure of revenue from operations for other than finance company [Abstract]        |   |   |
| Revenue from sale of products  | 35,019                                  | 28,194                                  |
| Revenue from sale of services  | 0                                       | 0                                       |
| Total revenue from operations other than finance company                               | 35,019                                  | 28,194                                  |
| Total revenue from operations  | 35,019                                  | 28,194                                  |
| Other income   | 943                                     | 431                                     |
| Total revenue  | 35,962                                  | 28,625                                  |
| Expenses [Abstract]  |   |   |
| Cost of materials consumed   | 0                                       | 0                                       |
| Purchases of stock-in-trade  | 10,037                                  | 8,178                                   |
| Changes in inventories of finished goods, work-in-progress and stock-in-trade          | -625                                    | -1,025                                  |
| Employee benefit expense   | 9,779                                   | 8,416                                   |
| Finance costs  | 30                                      | 29                                      |
| Depreciation, depletion and amortisation expense [Abstract]                            |   |   |
| Depreciation expense   | 232                                     | 197                                     |
| Total depreciation, depletion and amortisation expense                                 | 232                                     | 197                                     |
| CSR expenditure  | 0                                       | 0                                       |
| Other expenses   | 11,008                                  | 7,869                                   |
| Total expenses   | 30,461                                  | 23,664                                  |
| Total profit before prior period items, exceptional items, extraordinary items and tax | 5,501                                   | 4,961                                   |
| Total profit before extraordinary items and tax  | 5,501                                   | 4,961                                   |
| Total profit before tax  | 5,501                                   | 4,961                                   |
| Tax expense [Abstract]   |   |   |
| Current tax  | 1,308                                   | 1,262                                   |
| Deferred tax   | -39                                     | -39                                     |
| Total tax expense  | 1,269                                   | 1,223                                   |
| Total profit (loss) for period from continuing operations                              | 4,232                                   | 3,738                                   |
| Total profit (loss) for period before minority interest                                | 4,232                                   | 3,738                                   |
| Profit (loss) of minority interest   | 0                                       | 0                                       |
| Total profit (loss) for period   | 4,232                                   | 3,738                                   |
| Earnings per equity share [Abstract]   |   |   |
| Basic earning per equity share   | [INR/shares] 98.27                      | [INR/shares] 86.8                       |
| Diluted earnings per equity share  | [INR/shares] 98.27                      | [INR/shares] 86.8                       |

**[300500] Notes - Subclassification and notes on income and expenses**

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

|  | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
|--|---|---|
| Subclassification and notes on income and expense explanatory [TextBlock]              |   |   |
| Disclosure of revenue from sale of products [Abstract]                                 |   |   |
| Revenue from sale of products [Abstract]   |   |   |
| Revenue from sale of products, gross   | 37,057                                  | 30,188                                  |
| Returns on revenue from sale of products   | (A) 2,038                               | (B) 1,994                               |
| Total revenue from sale of products  | 35,019                                  | 28,194                                  |
| Disclosure of revenue from sale of services [Abstract]                                 |   |   |
| Revenue from sale of services [Abstract]   |   |   |
| Total revenue from sale of services  | 0                                       | 0                                       |
| Disclosure of other income [Abstract]  |   |   |
| Interest income [Abstract]   |   |   |
| Interest income on current investments [Abstract]                                      |   |   |
| Interest on other current investments  | (C) 70                                  | (D) 13                                  |
| Total interest income on current investments   | 70                                      | 13                                      |
| Total interest income  | 70                                      | 13                                      |
| Dividend income [Abstract]   |   |   |
| Total dividend income  | 0                                       | 0                                       |
| Net gain/loss on sale of investments [Abstract]  |   |   |
| Net gain/loss on sale of long-term investments   | 783                                     | 382                                     |
| Total net gain/loss on sale of investments   | 783                                     | 382                                     |
| Other non-operating income [Abstract]  |   |   |
| Surplus on disposal, discard, demolition and destruction of depreciable tangible asset | -2                                      | 0                                       |
| Miscellaneous other non-operating income   | 92                                      | 36                                      |
| Total other non-operating income   | 90                                      | 36                                      |
| Total other income   | 943                                     | 431                                     |
| Disclosure of finance cost [Abstract]  |   |   |
| Interest expense [Abstract]  |   |   |
| Other interest charges   | 22                                      | 22                                      |
| Total interest expense   | 22                                      | 22                                      |
| Other borrowing costs  | 8                                       | 7                                       |
| Total finance costs  | 30                                      | 29                                      |
| Employee benefit expense [Abstract]  |   |   |
| Salaries and wages   | 7,584                                   | 6,906                                   |
| Managerial remuneration [Abstract]   |   |   |
| Remuneration to directors [Abstract]   |   |   |
| Total remuneration to directors  | 0                                       | 0                                       |
| Total managerial remuneration  | 0                                       | 0                                       |
| Contribution to provident and other funds [Abstract]                                   |   |   |
| Contribution to provident and other funds for others                                   | 465                                     | 418                                     |
| Total contribution to provident and other funds  | 465                                     | 418                                     |
| Staff welfare expense  | 322                                     | 184                                     |
| Other employee related expenses  | 1,408                                   | 908                                     |
| Total employee benefit expense   | 9,779                                   | 8,416                                   |
| Breakup of other expenses [Abstract]   |   |   |
| Consumption of stores and spare parts  | 0                                       | 0                                       |
| Power and fuel   | 58                                      | 42                                      |
| Rent   | 169                                     | 189                                     |
| Repairs to building  | 108                                     | 54                                      |
| Repairs to machinery   | (E) 259                                 | (F) 143                                 |
| Insurance  | 189                                     | 149                                     |
| Rates and taxes excluding taxes on income [Abstract]                                   |   |   |
| Other cess taxes   | 161                                     | 146                                     |

|   |           |           |
|---|-----------|-----------|
| Total rates and taxes excluding taxes on income                                     | 161       | 146       |
| Travelling conveyance   | 1,674     | 1,029     |
| Directors sitting fees  | 0         | 0         |
| Provision bad doubtful debts created  | 0         | 0         |
| Provision bad doubtful loans advances created                                       | 0         | 0         |
| Write-off assets [Abstract]   |           |           |
| Miscellaneous expenditure written off [Abstract]                                    |           |           |
| Total miscellaneous expenditure written off   | 0         | 0         |
| Bad debts written off   | 0         | 0         |
| Bad debts advances written off  | 0         | 0         |
| Loss on disposal of intangible asset  | 0         | 0         |
| Loss on disposal, discard, demolition and destruction of depreciable tangible asset | 0         | 0         |
| Payments to auditor [Abstract]  |           |           |
| Payment for audit services  | 6         | 5         |
| Payment for taxation matters  | 2         | 1         |
| Payment for other services  | 5         | 8         |
| Total payments to auditor   | 13        | 14        |
| Miscellaneous expenses  | (G) 8,377 | (H) 6,103 |
| Total other expenses  | 11,008    | 7,869     |
| Current tax [Abstract]  |           |           |
| Current tax pertaining to current year  | 1,308     | 1,262     |
| Total current tax   | 1,308     | 1,262     |

### Footnotes

(A) Less: Sales Returns & Trade Discounts : 2038

(B) Less: Sales Returns & Trade Discounts : 1994

(C) Interest Received : 70

(D) Interest Received : 13

(E) Repairs and Maintenance -Others : 259

(F) Repairs and Maintenance -Others : 143

(G) Consumables : 41 Carrying and Forwarding : 985 Selling Expenses : 4418 Miscellaneous Expenses : 2933

(H) Consumables : 26 Carrying and Forwarding : 789 Selling Expenses : 3386 Miscellaneous Expenses : 1902

### [300600] Notes - Additional information statement of profit and loss

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

|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|---|--------------------------------|--------------------------------|
| Additional information on profit and loss account explanatory [TextBlock]           |                                |                                |
| Changes in inventories of stock-in-trade  | -625                           | -1,025                         |
| Total changes in inventories of finished goods, work-in-progress and stock-in-trade | -625                           | -1,025                         |
| Expenditure on dividend paid  | 0                              | 0                              |
| Total expenditure in foreign currency   | 0                              | 0                              |
| Total amount of dividend remitted in foreign currency                               | 0                              | 0                              |
| Total earnings in foreign currency  | 0                              | 0                              |
| Domestic sale traded goods  | 35,019                         | 28,194                         |
| Total domestic turnover goods, gross  | 35,019                         | 28,194                         |
| Total revenue from sale of products   | 35,019                         | 28,194                         |
| Total revenue from sale of services   | 0                              | 0                              |
| Gross value of transaction with related parties as per AS-18                        | 0                              | 0                              |
| Bad debts of related parties as per AS-18   | 0                              | 0                              |

**[300100] Notes - Revenue**

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

|   | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|---|---|
| Disclosure of revenue explanatory [TextBlock] | Textual information (3)<br>[See below]  |

**Textual information (3)**

**Disclosure of revenue explanatory [Text Block]**

Revenue Recognition

Revenue on Sale of products is recognized on dispatch.

Revenue in case of consignment sales is recognized on the basis of statement of account submitted by the Consignment agent.

Sales are net of discounts and sales returns.

Other /Miscellaneous income is recognized on accrual basis.