

[110000] Balance sheet

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

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	29.73	15.98	17.16
Investment property	0	0	
Goodwill	1,187.69	1,187.69	1,187.69
Other intangible assets	211.57	592.14	1,078.07
Intangible assets under development	46.99	32.3	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Trade receivables, non-current	0	0	
Loans, non-current	0	0	
Other non-current financial assets	(A) 994.82	863.84	
Total non-current financial assets	994.82	863.84	
Deferred tax assets (net)	979.15	804.34	
Other non-current assets	(B) 86.79	151.15	
Total non-current assets	3,536.74	3,647.44	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	184.72	147.43	
Cash and cash equivalents	188.39	34.78	
Bank balance other than cash and cash equivalents	(C) 2,132.09	2,665.23	
Loans, current	0	0	
Other current financial assets	97.64	131.71	
Total current financial assets	2,602.84	2,979.15	
Other current assets	40.02	42.32	
Total current assets	2,642.86	3,021.47	
Total assets	6,179.6	6,668.91	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	8,100	8,100	8,100
Other equity	-3,074.96	-2,564.13	
Total equity attributable to owners of parent	5,025.04	5,535.87	
Non controlling interest	0	0	
Total equity	5,025.04	5,535.87	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	60.45	50.73	
Total non-current liabilities	60.45	50.73	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	(D) 54.92	65.16	
Other current financial liabilities	(E) 895.34	897.83	
Total current financial liabilities	950.26	962.99	
Other current liabilities	22.01	22.94	
Provisions, current	121.84	96.38	
Total current liabilities	1,094.11	1,082.31	

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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	858.19	741.8
Other income	226.37	216.64
Total income	1,084.56	958.44
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	886.92	742.89
Finance costs	0	0
Depreciation, depletion and amortisation expense	401.21	511.62
Other expenses	(A) 469.42	434.76
Total expenses	1,757.55	1,689.27
Profit before exceptional items and tax	-672.99	-730.83
Total profit before tax	-672.99	-730.83
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	-171.62	-180.36
Total tax expense	-171.62	-180.36
Total profit (loss) for period from continuing operations	-501.37	-550.47
Total profit (loss) for period	-501.37	-550.47
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Total other comprehensive income	-9.47	-7.17
Total comprehensive income	-510.84	-557.64
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	Yes	Yes
Other comprehensive income before tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [Abstract]		
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	-12.65	-9.58
Other comprehensive income that will not be reclassified to profit or loss, before tax	-12.65	-9.58
Total other comprehensive income, before tax	-12.65	-9.58
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [Abstract]		
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	-3.18	-2.41
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-3.18	-2.41
Total other comprehensive income	-9.47	-7.17
Total comprehensive income	-510.84	-557.64
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -0.62	[INR/shares] -0.68
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -0.62	[INR/shares] -0.68
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -0.62	[INR/shares] -0.68
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -0.62	[INR/shares] -0.68

[320000] Cash flow statement, indirect

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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-672.99	-730.83	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	(A) 0.18	-0.01	
Adjustments for decrease (increase) in trade receivables, current	-37.78	57.16	
Adjustments for other financial assets, current	(B) -13.98	-11.61	
Adjustments for increase (decrease) in trade payables, current	(C) 11.23	5.88	
Adjustments for depreciation and amortisation expense	401.21	511.62	
Adjustments for other financial liabilities, current	(D) -18.75	-6.36	
Adjustments for interest income	221.4	207.27	
Other adjustments for which cash effects are investing or financing cash flow	0	(E) -0.31	
Other adjustments for non-cash items	(F) 0.48	-2.25	
Total adjustments for reconcile profit (loss)	121.19	346.85	
Net cash flows from (used in) operations	-551.8	-383.98	
Income taxes paid (refund)	-64.55	11.68	
Net cash flows from (used in) operating activities	-487.25	-395.66	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	0	0.81	
Purchase of property, plant and equipment	(G) 18.18	35.52	
Purchase of intangible assets	(H) 14.69	27.78	
Proceeds from sales of other long-term assets	(I) 436.14	136.27	
Interest received	237.59	302.53	
Net cash flows from (used in) investing activities	640.86	376.31	
Cash flows from used in financing activities [Abstract]			
Interest paid	0	0	
Net cash flows from (used in) financing activities	0	0	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	153.61	-19.35	
Net increase (decrease) in cash and cash equivalents	153.61	-19.35	
Cash and cash equivalents cash flow statement at end of period	188.39	34.78	54.13

Footnotes

(A) Interest Expense (MSME)

(B) Decrease / (Increase) in other financial and non-financial assets

(C) Decrease / (Increase) in trade payable and Provisions

(D) Decrease / (Increase) in Deposit from Repository Participants (Net)

(E) Profit / Loss on Sale of Fixed Assets

(F) Excess provision written back for bad & doubtful debts - Rs. Nil [P.Y. Rs. (0.06) Lakhs], Excess provision written back - Others - Rs. Nil [P.Y. Rs. (2.35) Lakhs] and Provision for Doubtful debts - Rs. 0.49 Lakhs [P.Y. Rs. 0.16 Lakhs]

(G) Purchase of tangible and intangible PPE including CWIP

(H) Intangible assets under development

(I) Investment in fixed deposits