

UDIN

[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	(A) 29.48	32.52	9.08
Investment property	53.1	1,755.11	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	39,150	19,112.39	
Loans, non-current	0	0	
Other non-current financial assets	27.18	39.09	
Total non-current financial assets	39,177.18	19,151.48	
Other non-current assets	1.9	5.02	
Total non-current assets	39,261.66	20,944.13	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	3,009.33	1,599.03	
Trade receivables, current	0	0	
Cash and cash equivalents	56.03	81.37	
Bank balance other than cash and cash equivalents	152.53	1,076.68	
Loans, current	0	0	
Other current financial assets	2.86	2.28	
Total current financial assets	3,220.75	2,759.36	
Other current assets	36.32	15.24	
Total current assets	3,257.07	2,774.6	
Total assets	42,518.73	23,718.73	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	984.01545	984.01545	984.01545
Other equity	(B) 34,325.13	(C) 19,474.68	
Total equity attributable to owners of parent	35,309.15	20,458.7	
Non controlling interest	0	0	
Total equity	35,309.15	20,458.7	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	100	100	
Other non-current financial liabilities	124.07	124.07	
Total non-current financial liabilities	224.07	224.07	
Provisions, non-current	7.79	6.91	
Deferred tax liabilities (net)	6,389.15	2,464.63	
Total non-current liabilities	6,621.01	2,695.61	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	(D) 0.66	(E) 0.43	
Other current financial liabilities	549.21	549.7	
Total current financial liabilities	549.87	550.13	
Other current liabilities	38.7	14.29	
Provisions, current	0	0	
Total current liabilities	588.57	564.42	
Total liabilities	7,209.58	3,260.03	
Total equity and liabilities	42,518.73	23,718.73	

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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	1,035.45	963.39
Other income	509.58	129.66
Total income	1,545.03	1,093.05
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	181.15	160.36
Finance costs	4.3	1.06
Depreciation, depletion and amortisation expense	4.67	3.33
Other expenses	(A) 324.2	(B) 174.82
Total expenses	514.32	339.57
Profit before exceptional items and tax	1,030.71	753.48
Total profit before tax	1,030.71	753.48
Tax expense [Abstract]		
Current tax	130.99	121.01
Deferred tax	-23.8	-30.62
Total tax expense	107.19	90.39
Total profit (loss) for period from continuing operations	923.52	663.09
Share of profit (loss) of associates and joint ventures accounted for using equity method	0.86	0.45
Total profit (loss) for period	924.38	663.54
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]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	-14.03	0.27
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	17,896.12	-5,056.16
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	(C) -3,522.83	(D) 1,054.41
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	14,359.26	-4,001.48
Total other comprehensive income	14,359.26	-4,001.48
Total comprehensive income	15,283.64	-3,337.94
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	14,359.26	-4,001.48
Total comprehensive income	15,283.64	-3,337.94
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 8.45	[INR/shares] 6.07
Total basic earnings (loss) per share	[INR/shares] 8.45	[INR/shares] 6.07
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 8.45	[INR/shares] 6.07
Total diluted earnings (loss) per share	[INR/shares] 8.45	[INR/shares] 6.07

Footnotes

(A) Other expenses : 324.2 Net Loss on Fair Value Changes : 0

(B) Other expenses : 173.22 Net Loss on Fair Value Changes : 1.6

(C) (iii) Income Tax relating to the above : -3948.33 Gain / Loss relating to Non-controlling Minority Interest : 425.5

(D) (iii) Income Tax relating to the above : 866.94 Gain / Loss relating to Non-controlling Minority Interest : 187.47

[320000] Cash flow statement, indirect

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	1,030.71	753.48	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in trade receivables, non-current	6.42	47.33	
Adjustments for increase (decrease) in other non-current liabilities	-0.25	-5.33	
Adjustments for depreciation and amortisation expense	4.67	3.33	
Adjustments for dividend income	112.58	112.5	
Adjustments for interest income	26.29	32.68	
Other adjustments for non-cash items	(A) -488	(B) -97.45	
Total adjustments for reconcile profit (loss)	-616.03	-197.3	
Net cash flows from (used in) operations	414.68	556.18	
Income taxes paid (refund)	131.07	132.46	
Net cash flows from (used in) operating activities	283.61	423.72	
Cash flows from used in investing activities [Abstract]			
Purchase of property, plant and equipment	1.63	26.77	
Dividends received	112.58	112.5	
Interest received	26.29	32.68	
Other inflows (outflows) of cash	(C) -446.19	(D) -949.16	
Net cash flows from (used in) investing activities	-308.95	-830.75	
Cash flows from used in financing activities [Abstract]			
Net cash flows from (used in) financing activities	0	0	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-25.34	-407.03	
Net increase (decrease) in cash and cash equivalents	-25.34	-407.03	
Cash and cash equivalents cash flow statement at end of period	56.03	81.37	488.4

Footnotes

(A) Interest - Finance Cost on tenancy deposit : 4.3 Un-realised Lease Income : -4.79 Towards Employee Benefits : -1.24 Unrealised (gain) / Loss on investments : -486.28 Net Loss/(gain) on sale of investments : 0

(B) Interest - Finance Cost on tenancy deposit : 1.06 Un-realised Lease Income : -1.2 Towards Employee Benefits : -1.9 Unrealised (gain) / Loss on investments : -95.28 Net Loss/(gain) on sale of investments : -0.1

(C) Purchase of investments : -1372.1 Sale of investments : 1.76 Maturity/(Investment) of deposits : 924.15

(D) Purchase of investments : -305.03 Sale of investments : 432.56 Maturity/(Investment) of deposits : -1076.68

[610100] Notes - List of accounting policies

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of significant accounting policies [TextBlock]	Textual information (2) [See below]	NIL

[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	29.48	32.52	9.08
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	8,358.12	8,321.41	
Loans, non-current	0	0	
Other non-current financial assets	27.18	39.09	
Total non-current financial assets	8,385.3	8,360.5	
Other non-current assets	1.8	4.93	
Total non-current assets	8,416.58	8,397.95	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	3,009.33	1,599.03	
Trade receivables, current	0	0	
Cash and cash equivalents	40.54	122.95	
Bank balance other than cash and cash equivalents	122.3	683.55	
Loans, current	0	0	
Other current financial assets	2.86	2.33	
Total current financial assets	3,175.03	2,407.86	
Other current assets	31.87	15.05	
Total current assets	3,206.9	2,422.91	
Total assets	11,623.48	10,820.86	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	984.01545	984.01545	984.01545
Other equity	9,938.41	9,140.81	
Total equity attributable to owners of parent	10,922.43	10,124.83	
Non controlling interest	0	0	
Total equity	10,922.43	10,124.83	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Other non-current financial liabilities	124.07	124.07	
Total non-current financial liabilities	124.07	124.07	
Provisions, non-current	7.79	6.91	
Deferred tax liabilities (net)	1.55	1.35	
Total non-current liabilities	133.41	132.33	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	0	0	
Other current financial liabilities	549.21	549.7	
Total current financial liabilities	549.21	549.7	
Other current liabilities	18.43	14	
Provisions, current	0	0	
Total current liabilities	567.64	563.7	
Total liabilities	701.05	696.03	
Total equity and liabilities	11,623.48	10,820.86	

[210000] Statement of profit and loss**Earnings per share [Table]****..(1)**

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 7.42	[INR/shares] 4.98	[INR/shares] 7.42	[INR/shares] 4.98
Total basic earnings (loss) per share	[INR/shares] 7.42	[INR/shares] 4.98	[INR/shares] 7.42	[INR/shares] 4.98
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 7.42	[INR/shares] 4.98	[INR/shares] 7.42	[INR/shares] 4.98
Total diluted earnings (loss) per share	[INR/shares] 7.42	[INR/shares] 4.98	[INR/shares] 7.42	[INR/shares] 4.98

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	909.07	838.53
Other income	509.55	129.62
Total income	1,418.62	968.15
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	176.36	155.82
Finance costs	4.3	1.06
Depreciation, depletion and amortisation expense	4.67	3.33
Other expenses	319.2	170.09
Total expenses	504.53	330.3
Profit before exceptional items and tax	914.09	637.85
Total profit before tax	914.09	637.85
Tax expense [Abstract]		
Current tax	102.25	92.37
Deferred tax	0.21	1.35
Total tax expense	102.46	93.72
Total profit (loss) for period from continuing operations	811.63	544.13
Total profit (loss) for period	811.63	544.13
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]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	-14.03	0.27
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	-135
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-14.03	-134.73
Total other comprehensive income	-14.03	-134.73
Total comprehensive income	797.6	409.4
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	-14.03	-134.73
Total comprehensive income	797.6	409.4
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 7.42	[INR/shares] 4.98
Total basic earnings (loss) per share	[INR/shares] 7.42	[INR/shares] 4.98
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 7.42	[INR/shares] 4.98
Total diluted earnings (loss) per share	[INR/shares] 7.42	[INR/shares] 4.98

[320000] Cash flow statement, indirect

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	914.09	637.85	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in trade receivables, current	-13.53	3.5	
Adjustments for depreciation and amortisation expense	4.67	3.33	
Adjustments for other financial liabilities, non-current	3.94	-5.42	
Adjustments for dividend income	0.08	0	
Adjustments for interest income	26.26	32.64	
Other adjustments for which cash effects are investing or financing cash flow	(A) -479.28	(B) -96.98	
Other adjustments to reconcile profit (loss)	4.3	1.06	
Other adjustments for non-cash items	(C) -6.03	(D) -3.1	
Total adjustments for reconcile profit (loss)	-512.27	-130.25	
Net cash flows from (used in) operations	401.82	507.6	
Income taxes paid (refund)	102.46	102.77	
Net cash flows from (used in) operating activities	299.36	404.83	
Cash flows from used in investing activities [Abstract]			
Purchase of property, plant and equipment	1.63	26.77	
Dividends received	0.08	0	
Interest received	26.26	32.64	
Other inflows (outflows) of cash	(E) -349.48	(F) -743.03	
Net cash flows from (used in) investing activities	-324.77	-737.16	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-25.41	-332.33	
Net increase (decrease) in cash and cash equivalents	-25.41	-332.33	
Cash and cash equivalents cash flow statement at end of period	40.54	65.95	398.28

Footnotes

- (A) Unrealised (gain) / Loss on investments : -479.28 Net Loss/(gain) on sale of investments : 0
 (B) Unrealised (gain) / Loss on investments : -96.88 Net Loss/(gain) on sale of investments : -0.1
 (C) Un-realised Lease Income : -4.79 Towards Employee Benefits : -1.24
 (D) Un-realised Lease Income : -1.2 Towards Employee Benefits : -1.9
 (E) Purchase of investments : -969.49 Maturity/(Investment) of deposits : 618.25 Sale of investments : 1.76
 (F) Purchase of investments : -305.03 Maturity/(Investment) of deposits : -740.55 Sale of investments : 302.56

[610100] Notes - List of accounting policies

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of significant accounting policies [TextBlock]	Textual information (34) [See below]	NIL