

KINDER WOMENS HOSPITAL AND FERTILITY CENTRE PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[400100] Disclosure of general information about company

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Name of company	KINDER WOMENS HOSPITAL AND FERTILITY CENTRE PRIVATE LIMITED	
Corporate identity number	U85110KL2008PTC021642	
Permanent account number of entity	AADCK2909G	
Address of registered office of company	Maruthorvattom Temple Road , Near N.H 47, Cherthala , Cherthala , KERALA , INDIA - 688539	
Type of industry	Commercial and Industrial	
Number of employees in the company at the end of the financial Year	[pure] 228	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	06/09/2024	
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
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	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	Maruthorvattom Temple,Road Near N.H 47 , Cherthala , Kerala,India-688539	
Name of city of place of maintenance of computer servers (storing accounting data)	Cherthala	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Kerala	
Pin code of place of maintenance of computer servers (storing accounting data)	688539	
Name of district of place of maintenance of computer servers (storing accounting data)	Alappuzha	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	8848910698	

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	1
	01/04/2023 to 31/03/2024
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9993
Description of product or service category	HUMAN HEALTH AND SOCIAL CARE SERVICES
Turnover of product or service category	2,789.35
Highest turnover contributing product or service (ITC 8 digit) code	99931210
Description of product or service	Hospital Activities
Turnover of highest contributing product or service	2,789.35

[400400] Disclosures - Directors report**Details of directors signing board report [Table]**

..(1)

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

Directors signing board report [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	ANURAG	VETHODY
Middle name of director		KUMARAN
Last name of director	AGGARWAL	PRADEEPKUMAR
Designation of director	Director	Managing Director
Director identification number of director	06954443	02232466
Date of signing board report	07/09/2024	07/09/2024

Details of material contracts/arrangements/transactions at arm's length basis [Table]**..(1)**

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	1	2	3
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Name of related party	Kinder Women's Welfare Trust	Dr. Vethody Kumaran Pradeep Kumar	Kindorama Healthcare Private Limited
Nature of related party relationship	Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager	Director or his relative	Fellow Subsidiary company
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]			
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]			
Name of related party	Kinder Women's Welfare Trust	Dr. Vethody Kumaran Pradeep Kumar	Kindorama Healthcare Private Limited
Nature of related party relationship	Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager	Director or his relative	Fellow Subsidiary company
Description of nature of material contracts/arrangements/transactions with related party	Refer text block	Refer text block	Refer text block
Duration of material contracts/arrangements/transactions with related party	One Year	One Year	NA
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes	Yes

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

	01/04/2023 to 31/03/2024
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	The Board has transferred INR 53.75 lakhs to reserves.
Disclosures relating to amount recommended to be paid as dividend	Your Directors do not recommend any dividend for the current financial year.
Details regarding energy conservation	Refer text block
Details regarding technology absorption	Refer text block
Details regarding foreign exchange earnings and outgo	Refer text block
Disclosures in director's responsibility statement	Textual information (3) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	There are no significant material changes and commitments affecting financial position of the company between 31st March, 2024 and the date of Board's Report.
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (4) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (5) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Date of board of directors' meeting in which board's report referred to under section 134 was approved	07/09/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (6) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	T h e provisions of Section 149(6) pertaining to the appointment of Independent Directors do not apply to your Company.
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (7) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (8) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	T h e Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (9) [See below]
Disclosure of change in nature of business [TextBlock]	T h e r e was no change in the nature of business of company.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (10) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (11) [See below]

Details relating to deposits covered under chapter v of companies act [TextBlock]	T h e Company has not accepted any deposit within the meaning of Chapter V of the Companies Act, 2013 and the Rules framed there under.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	T h e Company has not accepted any deposit within the meaning of Chapter V of the Companies Act, 2013 and the Rules framed there under.
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	T h e r e are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operation in future.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (12) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	N o n e of the employees has received remuneration exceeding the limit as stated in Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.
Number of meetings of board	[pure] 9

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

Dear Member,

Your Directors have pleasure in presenting the 16th Annual Report on the business and operations of the Company and the Audited Financial Statements for the financial year ended 31st March, 2024 along with comparatives.

FINANCIAL SUMMARY AND HIGHLIGHTS;

The following table shows the operational results of the Company for the year 2023-24 as compared to that of the previous year.

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

Particulars	As on 31st March 2023 (Rs.)	As on 31st March 2024 (Rs.)
Revenue from Operations	2725.17	2789.35
Other Income	103.73	112.88
Total Revenue	2828.91	2902.24
Purchase of Stock in Trade	549.69	548.37
Change in Inventories of Stock in Trade	(21.15)	0.26
Employee benefit Expenses	697.96	845.72
Finance Cost	2.69	0.24
Depreciation & Amortization	144.09	158.58
Other Expense	1180.25	1277.88
Total Expenses	2553.53	2831.04
Profit / (Loss) before tax	275.37	71.19
Less: Provision for Tax		
- Current Tax	72.48	37.13
Current tax relating to prior years	0.46	(0.96)

-Deferred Tax Charge(credit)	-2.07	(18.72)
Profit / (Loss) after Tax	204.50	53.75

1. OPERATIONS;

During the year ended 31st March, 2024, the Company was able to achieve an impressive growth during the year. The total income of the Company clocked at Rs.2902.24 lakhs during the FY 2023-24 as against Rs.2828.91 lakhs during the financial year 2022-23.

The Company earned a Net Profit after Tax of Rs.53.75 lakhs for the Financial Year ended as on 31st March, 2024.

The directors of your company expect continued growth in turnover and profitability in future.

2. STATE OF THE COMPANY'S AFFAIRS;

Kinder Women's Hospital and Fertility Centre Private Limited is an international venture with expertise from Singapore and India focused on providing improved quality healthcare services. Kinder Group is promoted by a group of investors from Singapore, and has an association with Indorama Group, Singapore.

3. CHANGE IN THE NATURE OF BUSINESS;

There was no change in the nature of business of company.

4. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT;

There are no significant material changes and commitments affecting financial position of the company between 31st March, 2024 and the date of Board's Report.

5. DIVIDEND;

Your Directors do not recommend any dividend for the current financial year.

6. AMOUNTS TRANSFERRED TO RESERVES;

The Board has transferred INR 53.75 lakhs to reserves.

7. CHANGES IN SHARE CAPITAL;

The paid up share capital of the Company is Rs.26,30,00,000. During the year under review, there was no change in the Company's issued, subscribed and paid-up equity share capital. Your Company (ISIN INE0UAS01010) offers facility to hold its Equity Shares in electronic form, i.e., facilitates dematerialisation of all its existing securities in accordance with provisions of the Depositories Act, 1996 and Regulations made thereunder. The Company appointed Central Depository Services Limited ("CDSL") & Link Intime India Pvt. Ltd (RTA), so as to enable allotment, holding, transfer, transmission, split or consolidation of securities of the Company in dematerialized form and to give effect to the aforementioned amendment. All the issued, subscribed and paid-up equity shares of the Company are in dematerialized mode.

Disclosure regarding Issue of Equity Shares with Differential Rights:

The Company has not issued any equity shares either with or without differential rights during the year 2023-24.

Disclosure regarding issue of Employee Stock Options:

The Company has not issued any shares under an Employee Stock Option Scheme during the year.

Disclosure regarding issue of Sweat Equity Shares:

The Company has not issued any sweat equity shares during the year.

8. DETAILS OF REVISION OF FINANCIAL STATEMENT OR THE REPORT;

There is no revision of financial statement or the report during the period.

9. AMOUNT TRANSFERRED TO IEPF;

The Company has no balance as on 31.03.2024 in Unpaid Dividend Account which is required to be transferred to Investor Education and Protection Fund during the year under Report in compliance with Section 125 of The Companies Act, 2013.

10. UNSECURED LOANS FROM DIRECTORS;

During the year the Company has not received loan from its Directors.

11. BOARD MEETINGS;

NUMBER AND DATES OF MEETINGS OF THE BOARD AND ATTENDANCE OF THE DIRECTORS

During the Financial year, your Board meet 9 times i.e., on 24.04.2023, 06.05.2023, 10.07.2023, 07.09.2023, 25.10.2023, 23.11.2023, 03.01.2024,

04.01.2024 & 18.03.2024 respectively.

The Number of Meetings attended by each Director is as follows:-

VethodyKumaranPradeepkumar	9
Anurag Aggarwal	9
Thottupura Ramachandran Saseendranath	9

12. DIRECTORS AND KEY MANAGERIAL PERSONNEL;

Ms. Parvathy Bhaskar was appointed as the Company Secretary of the Company w.e.f 10th November, 2022 and she resigned w.e.f 06.05.2023.

Ms. SHYMA MOL SAJIDA BEEVI was appointed as the Company Secretary of the Company w.e.f 25/10/2023 and she resigned w.e.f 20/06/2024.

As on 31st March, 2024, the Board of Directors of your company consists of 3 Directors. The Directors of the Company are:

1. Dr.VethodyKumaranPradeepkumar
2. Mr. Anurag Aggarwal
3. Mr. Thottupura Ramachandran Saseendranath

13. DECLARATION FROM INDEPENDENT DIRECTORS;

The provisions of Section 149(6) pertaining to the appointment of Independent Directors do not apply to your Company.

14. COMPOSITION OF AUDIT COMMITTEE;

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

15. POLICY LAID DOWN BY THE NOMINATION AND REMUNERATION COMMITTEE FOR REMUNERATION OF DIRECTORS, KMP & OTHER EMPLOYEES AND THE CRITERIA FORMULATED BY THE COMMITTEE FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR;

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee is not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

16. DIRECTOR'S RESPONSIBILITY STATEMENT;

The financial statements are prepared in accordance with the Generally Accepted Accounting Principles (GAAP) under the Historical cost convention on accrual basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 (The Act) read with Rule 7 of the Companies (Accounts) Rules, 2014. There are no material departures from the prescribed accounting standards.

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your Directors confirm that:

- a) In the preparation of the annual accounts for the financial year ended 31st March, 2024, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) Selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2024 and of the profit of the Company for that period;
- c) Taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) Prepared the annual accounts on a going concern basis;
- e) Devised proper systems to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.
- f) Had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were

operating effectively.

17. INFORMATION ABOUT THE FINANCIAL PERFORMANCE / FINANCIAL POSITION OF THE SUBSIDIARIES / ASSOCIATES/ JV;

The Company has no subsidiary/joint venture/associate company and hence consolidation and applicable provision under the Companies Act, 2013 and Rules made thereunder are not applicable to the Company.

18. EXTRACT OF ANNUAL RETURN;

The extract of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 is furnished in "Annexure A" and is attached to this Report.

19. STATUTORY AUDITORS;

M/s. Manoj Aggarwal and Associates, Chartered Accountants, Firm Registration No. 012462N had been appointed as Statutory Auditors of your Company for a period of 5 years from FY 01/04/2020 to FY 31/03/2025 at the Annual General Meeting held on 25/11/2020.

20. AUDITOR'S REPORT;

There is no qualification, reservation or adverse remark or disclaimer in the Independent Auditor's Report provided by M/s Manoj Aggarwal And Associates, Chartered Accountants, for the FY 2023 - 2024.

The notes to accounts forming part of financial statements are self-explanatory and need no further clarification.

21. DISCLOSURE U/S 143 (12);

The Auditors of the Company have not reported any fraud pursuant to section 143(12) of the Companies Act, 2013 (Companies (Amendment) Act, 2013).

22. COMPLIANCE WITH SECRETARIAL STANDARDS;

During the year under review, your Company had complied with all the applicable Secretarial Standards.

23. COST AUDITORS;

The Company is not required to appoint a Cost Auditor pursuant to the provisions of the Companies Act, 2013.

24. SECRETARIAL AUDIT;

The provisions of section 204 and Rule 9 of the Companies (Appointment and Remuneration personnel) Rules, 2014 is not applicable to the Company.

25. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE OUTGO;

Considering its nature of activities, the following disclosures are made as per the provisions of Section 134 (3) (m) of the Companies Act, 2013, read with Rule 8 (3) of the Companies (Accounts) Rules, 2014.

(i) The Company has no activities relating to conservation of energy and technology absorption.

(ii) There are no foreign exchange earnings or outgo during the period under review.

26. DEPOSITS;

The Company has not accepted any deposit within the meaning of Chapter V of the Companies Act, 2013 and the Rules framed there under.

27. DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS;

The Company has implemented and evaluated the Internal Financial Controls which provide a reasonable assurance in respect of providing financial and operational information, complying with applicable statutes and policies, safeguarding of assets, prevention and detection of frauds, accuracy and completeness of accounting records. The Directors and Management confirm that the Internal Financial Controls (IFC) is adequate with respect to the operations of the Company.

Further, the Board annually reviews the effectiveness of the Company's internal control system.

28. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013;

Particulars of Loans and guarantee given under Section 185 and Section 186 of the Companies, Act 2013 are detailed below:-

SL NO	CATEGORY	NAME OF THE BORROWER	AMOUNT(IN RUPEES)	DATE OF APPROVAL
1	Loan	Kinder Medical Services Private Limited	5,00,000	26/10/2018
2	Loan	Kinder Medical Services Private Limited	5,00,000	25/03/2020
3	Corporate Guarantee	KindoramaHealthcare Private Limited	15,00,00,000	26/10/2018
4	Corporate Guarantee	Kindorama Healthcare Private Limited	2,50,00,000	20/02/2019
5	Loan	Kindorama Healthcare Private Limited	2,50,00,000	15/03/2019
6	Loan	Kindorama Healthcare Private Limited	3,50,00,000	30/09/2019
7	Loan	Kindorama Healthcare Private Limited	2,50,00,000	25/03/2020
8	Corporate Guarantee	Kindorama Healthcare Private Limited	2,19,00,000	17/06/2020
9	Loan	Kindorama Healthcare Private Limited	2,00,00,000	28/11/2020
10	Loan	Kindorama Healthcare Private Limited	1,00,00,000	03/03/2022
11	Corporate Guarantee	Kindorama Healthcare Private Limited	3,75,00,000	24/06/2022
12	Corporate Guarantee	Kindorama Healthcare Private Limited	9,98,00,000	18/01/2023
13	Loan	Kindorama Healthcare Private Limited	1,80,00,000	31/01/2024

29. DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013;

The Company being a women's oriented hospital has been employing 184 women employees in the Company. The Company has in place an Anti-harassment policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Internal Complaint Committee are set up to redress complaints received regularly and are monitored by women line supervisors who directly report to the Managing Director.

All employees (permanent, contractual, temporary, trainees) are covered under the policy.

During the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

The following is a summary of sexual harassment complaints received and disposed of during the year:

(a) Number of complaints pending at the beginning of the year: NIL

(b) Number of complaints received during the year: NIL

(c) Number of complaints disposed off during the year: NIL

(d) Number of cases pending at the end of the year: NIL

30. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY;

The Company have put in place a Risk Management Policy to ensure that all the current and future material risk exposures of the Company are identified, assessed, quantified, appropriately mitigated, minimized and managed. The main objective of this policy is to ensure sustainable business growth with stability and to promote a proactive approach in reporting, evaluating and resolving risks associated with the business. In order to achieve the key objective, the policy establishes a structured and disciplined approach to Risk Management, in order to guide decisions on risk related issues. In the opinion of the Board there exist no risks, which may threaten the existence of the Company.

31. CORPORATE SOCIAL RESPONSIBILITY POLICY;

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

32. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES;

The transactions with related parties during the financial year under review are at arm's length and in the ordinary course of business and confirming to the requirements of Companies Act, 2013. Full disclosures of related party transactions are given in Form AOC-2 in Annexure B of this Report.

33. PARTICULARS OF EMPLOYEES;

None of the employees has received remuneration exceeding the limit as stated in Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

34. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNAL;

There are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operation in future.

35. DISCLOSURE IN RESPECT OF VOTING RIGHTS NOT EXERCISED DIRECTLY BY THE EMPLOYEES IN RESPECT OF SHARES TO WHICH THE SCHEME RELATES;

There was no purchase by Company or giving of loans by it for purchase of its shares during the period under review.

36. STATEMENT INDICATING THE MANNER IN WHICH FORMAL ANNUAL EVALUATION HAS BEEN MADE BY THE BOARD OF ITS OWN PERFORMANCE, ITS DIRECTORS AND THAT OF ITS COMMITTEES;

Pursuant to the provisions of the Companies Act, 2013 and the rules made there under the provisions relating to the formal annual evaluation are not applicable to the Company.

37. DISCLOSURE ON ESTABLISHMENT OF VIGIL MECHANISM;

Pursuant to the provisions of the Companies Act, 2013 and the rules framed there under, the provisions relating to establishment of vigil mechanism is not applicable to the Company.

38. There is no proceeding pending under the Insolvency and Bankruptcy Code, 2016.

39. There was no instance of one time settlement with any Bank or Financial Institution.

40. ACKNOWLEDGMENT;

Your Directors wish to place on record their gratitude to the Bankers, Auditors, Customers, Suppliers and Regulatory Authorities for their timely and valuable assistance and support. The Board values and appreciates the professionalism, commitment and dedication displayed by employees at all levels. Your Directors are thankful to the Shareholders for their continued support and confidence.

By Order of the Board

For Kinder Women's Hospital and Fertility Centre Private Limited

Place: Singapore	Vethody Kumaran Pradeepkumar	Anurag Aggarwal
Date: 07.09.2024	Managing Director	Director
	DIN: 02232466	DIN: 06954443

ANNEXURE A- TO THE DIRECTORS' REPORT

Form No. MGT-9

EXTRACT OF ANNUAL RETURN

As on the Year ended 31.03.2024

[Pursuant to Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

CIN	U85110KL2008PTC021642
Registration Date	07.01.2008
Name of the Company	Kinder Women's Hospital And Fertility Centre Private Limited
Category / Sub-Category of the Company	Private Limited Company
Address of the Registered office and contact details	Maruthorvattom temple road near N.H 47, Cherthala – 688539, Kerala ,
Whether listed company Yes / No	NO
Name, Address and Contact details of Registrar and Transfer Agent, if any	N.A.

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY:

All the business activities contributing 10 % or more of the total turnover of the Company shall be stated:-

Sl. No.	Name and Description of main products/services	NIC Code of the Product/service	% to total turnover of the Company
1	Hospital Activities	85110	98.52

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:

Sl. No.	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary/Associate	% of shares held	Applicable Section
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1 Kinder Medical Services Private Limited U85199KL2006PTC019152 Holding Company 82.42% 2(46)

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i). Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year	No. of Shares held at the beginning of the year	No. of Shares held at the beginning of the year	No. of Shares held at the beginning of the year	No. of Shares held at the end of the year	No. of Shares held at the end of the year	No. of Shares held at the end of the year	No. of Shares held at the end of the year	% Change during the year
	Demat	Physical	Total	% of total shares	Demat	Physical	Total	% of total shares	
A. Promoters									
(1). Indian									
a) Individual/HUF	NIL	2167630	2167630	8.24	NIL	2167630	2167630	8.24	NIL
b) Central Govt.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) State Govt.(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) Bodies Corp.	NIL	21677370	21677370	82.42	NIL	21677370	21677370	82.42	NIL
e) Banks/FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
f) Any Other.....	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub-total (A)(1):-	NIL	23845000	23845000	90.66	NIL	23845000	23845000	90.66	NIL
(2). Foreign									
a) NRIs – Individuals	NIL	2455000	2455000	9.34	NIL	2455000	2455000	9.34	NIL
b) Other – Individuals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Bodies Corp.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) Banks/FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Any other.....	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

Sub-total (A)(2):-	NIL				NIL				NIL
Total shareholding of Promoter(A) = (A)(1) + (A)(2)	NIL	26300000	26300000	100	NIL	26300000	26300000	100	NIL
B. Public Shareholding									
(1). Institutions									
a) Mutual Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Banks/FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Central Govt.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Venture Capital Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
f) Insurance Companies	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
g) FIIs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
h) Foreign Venture Capital Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
i) Others(specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub-total (B)(1):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2. Non-Institutions									
a) Bodies Corp.									
i) Indian	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Overseas	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Individuals									
i) Individual									

shareholders holding nominal share capital upto Rs.1 lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Individual shareholders holding nominal share capital in excess of Rs.1 lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Others (specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub-total (B)(2):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total Public Shareholding (B) = (B)(1) + (B)(2)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
C. Shares held by Custodian for GDRs and ADRs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Grand Total (A+B+C)	NIL	26300000	26300000	100	NIL	26300000	26300000	100	NIL

ii). Shareholding of Promoters

Sl. No.	Shareholder's name	Shareholding at the beginning of the year	Shareholding at the beginning of the year	Shareholding at the beginning of the year	Shareholding at the end of the year	Shareholding at the end of the year	Shareholding at the end of the year	Shareholding at the end of the year
		No. of shares	% of total shares of the Company	% of Shares pledged/encumbered to total shares	No. of shares	% of total shares of the Company	% of Shares pledged/encumbered to total shares	% change in shareholding during the Year
1	Kinder Medical Services Pvt Ltd	21677370	82.42	NIL	21677370	82.42	NIL	NIL
2	Dr VK Pradeep Kumar	2436200	9.26	NIL	2436200	9.26	NIL	NIL
3	Dr VV Haridas	374690	1.42	NIL	374690	1.42	NIL	NIL
4	Dr Prasanna Kumari	137180	0.52	NIL	137180	0.52	NIL	NIL
5	Dr VV Pyarelal	369690	1.41	NIL	369690	1.41	NIL	NIL
6	Mr.VV Pavithran	369690	1.41	NIL	369690	1.41	NIL	NIL

7	Dr VR Prasad	369690	1.41	NIL	369690	1.41	NIL	NIL
8	Dr VV Santosh	369690	1.41	NIL	369690	1.41	NIL	NIL
9	Dr K GirijaKumari	132000	0.5	NIL	132000	0.5	NIL	NIL
10	Mr. TR Saseendranath	9300	0.035	NIL	9300	0.035	NIL	NIL
11	Ms. Tara Santosh	18800	0.071	NIL	18800	0.071	NIL	NIL
12	Ms. Asha Vasan	18800	0.071	NIL	18800	0.071	NIL	NIL
13	Mr. Praveen Kumar Arjunan	16900	0.064	NIL	16900	0.064	NIL	NIL

iii). Change in Promoters' Shareholding (please specify, if there is no change); NIL

Sl. No.		Shareholding at the beginning of the year	Shareholding at the beginning of the year	Cumulative shareholding during the year	Cumulative shareholding during the year
		No. of shares	% of total shares of the Company	No. of shares	% of total shares of the Company
1	At the beginning of the year				
2	Date wise increase/ decrease in Promoters Shareholding during the year specifying the reasons for increase/ decrease (e.g. allotment/ transfer/ bonus/ sweat equity etc.): NIL				
3	At the End of the year				

iv). Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No.	For each of the Top 10 Shareholders	Shareholding at the beginning of the year	Shareholding at the beginning of the year	Cumulative shareholding during the year	Cumulative shareholding during the year	Increase/Decrease in Shareholding during the year specifying the date and reasons for increase/ decrease
		No. of shares	% of total shares of the Company	No. of shares	% of total shares of the Company	
1	NIL	NIL	NIL	NIL	NIL	NIL

v). Shareholding of Directors and Key Managerial Personnel:

Sl. No.	For each of the Directors and KMP	Shareholding at the beginning of the year	Shareholding at the beginning of the year	Cumulative shareholding during the year	Cumulative shareholding during the year	Increase/ decrease in Shareholding during the year specifying the date and reasons for increase/ decrease
		No. of shares	% of total shares of the Company	No. of shares	% of total shares of the Company	
1	Mr. V K Pradeepkumar (Managing Director)	2436200	9.26	2436200	9.26	NIL
2	Mr. Anurag Aggarwal (Director)	NIL	NIL	NIL	NIL	NIL
3	Mr. TR Saseendranath (Director)	9300	0.035	9300	0.035	NIL

V. INDEBTEDNESS:

Indebtedness of the Company including interest outstanding/accrued but not due for payment:

	Secured Loans excluding Deposits	Unsecured Loans(CREDIT CARD)	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	NIL	NIL	NIL	NIL
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i+ii+iii)	NIL	NIL	NIL	NIL
Addition	NIL	NIL	NIL	NIL
Reduction	NIL	NIL	NIL	NIL
Net Change	NIL	NIL	NIL	NIL
Indebtedness at the end of the financial year				
i) Principal Amount	NIL	NIL	NIL	NIL

ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total Rs.(i+ii+iii)	NIL	NIL	NIL	NIL

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

Sl. No.	Particulars of Remuneration	Name of MD	Total Amount
		Mr. Vethody Kumaran Pradeepkumar	
1	Gross salary		
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	60,00,000/-	60,00,000
	(b) value of perquisites u/s. 17(2) of the Income tax Act, 1961	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-
2	Stock Option	-	-
3	Sweat Equity	-	-
4	Commission		
	- as % of profit	-	-
	- others, specify...	-	-
5	Others, please specify	-	-
	Directors-Food Allowance		
	Directors-Attire Allowance	-	-
	Directors-Medical Allowance	-	-
	Directors-Petrol Allowance	-	-
	Festival Allowance	-	-

Bonus

Medical Insurance

Total (A)	60,00,000	60,00,000
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Ceiling as per the Act	N.A	N.A
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B. Remuneration to other directors:

Sl. No.	Particulars of Remuneration	Name of Directors	Name of Directors	Total Amount
		Thottupura Ramachandran Saseendranath	Anurag Aggarwal	
(1) Independent Directors				
1	Fee for attending board/ committee meetings	NIL	NIL	NIL
2	Commission	NIL	NIL	NIL
3	Others, please specify (Remuneration)	NIL	NIL	NIL
	Total (1)	NIL	NIL	NIL
(2) Other Non-Executive Directors				
1	Fee for attending board/ committee meetings	NIL	NIL	NIL
2	Commission	NIL	NIL	NIL
3	Others, please specify (Employment Agreement)	NIL	NIL	NIL
	Total (2)	NIL	NIL	NIL
	Total (B) = (1) +(2)	NIL	NIL	NIL
	Total Managerial Remuneration	NIL	NIL	NIL
	Overall Ceiling as per the Act	N.A.		

C. Remuneration to key managerial personnel other than MD/Manager/WTD:

Sl. No.	Particulars of Remuneration	COMPANY CEO SECRETARY		Total CFO Amount
1	Gross salary			
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	NA	2,00,000	NA 2,00,000
	(b) value of perquisites u/s. 17(2) of the Income tax Act, 1961	NA	NIL	NA NIL
	(c) Profits in lieu of salary under section 17(3) of the Income-tax Act, 1961	NA	NIL	NA NIL
2	Stock Option	NA	NIL	NA NIL
3	Sweat Equity	NA	NIL	NA NIL
4	Commission			
	- as % of profit	NA	NIL	NA NIL
	- others, specify...	NA	NIL	NA NIL
5	Others, please specify	NA	NIL	NA NIL
	Total	NA	2,00,000	NA 2,00,000

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority [RD/ NCLT/ Court]	Appeal made, if any(give details)
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A.COMPANY

Penalty NIL

Punishment

Compounding

B. DIRECTORS

Penalty NIL

Punishment

Compounding

**C. OTHER OFFICERS
IN DEFAULT**

Penalty NIL

Punishment

Compounding

By Order of the Board

For Kinder Women's Hospital and Fertility Centre Private Limited

Place: Singapore	Vethody Kumaran Pradeepkumar	Anurag Aggarwal
Date: 07.09.2024	Managing Director	Director
	DIN: 02232466	DIN: 06954443

ANNEXURE B- TO THE DIRECTORS' REPORT

FORM AOC - 2

(Pursuant to Section 134 (3) (h) of the Companies Act, 2013 and Rule 8 (2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in Section 188 (1) of the Companies Act, 2013, including certain arm's length transactions under third proviso thereto

1) Details of contracts or arrangements or transactions not at arm's length basis:

Sl. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	NIL
b)	Nature of contracts/arrangements/transaction	NIL
c)	Duration of contracts/arrangements/transaction	NIL
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	NIL
e)	Justification for entering into such contracts or arrangements or transactions'	NIL
f)	Date of approval by the Board	NIL
g)	Amount paid as advances, if any	NIL

h) Date on which the special resolution was passed in General meeting as required under first proviso to section 188 NIL

2) Details of material contracts or arrangement or transactions at arm's length basis:

The following transactions were entered into by the Company during the year with related parties on an arm's length basis, which were not material in nature:

All amounts are in Indian Rupees Lakhs, unless otherwise stated

SL. No.	Particulars	Details
a)	Name(s) of the related party & nature of relationship	Kinder Women's Welfare Trust
b)	Nature of contracts/arrangements/transaction	Rent received for the year 2023-2024 of INR 500 per month
c)	Duration of contracts/arrangements/transaction	One Year
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	0.06/
e)	Date of approval by the Board	NA
f)	Amount paid as advances, if any	NIL

SL. No.	Particulars	Details
a)	Name(s) of the related party & nature of relationship	Kindorama Healthcare Private Limited
b)	Nature of contracts/arrangements/transaction	Sterilisation Charges
c)	Duration of contracts/arrangements/transaction	NA
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs.1.09/-
e)	Date of approval by the Board	NA
f)	Amount paid as advances, if any	NIL

SL. No.	Particulars	Details
a)	Name(s) of the related party & nature of relationship	Dr. VethodyKumaran Pradeep Kumar – Director and Shareholder
b)	Nature of contracts/arrangements/transaction	Rent paid
c)	Duration of contracts/arrangements/transaction	One year
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	3.60
e)	Date of approval by the Board	NA
f)	Amount paid as advances, if any	NIL

SL. No.	Particulars	Details
a)	Name(s) of the related party & nature of relationship	Dr. VethodyKumaran Pradeep Kumar – Director and Shareholder
b)	Nature of contracts/arrangements/transaction	Salary
c)	Duration of contracts/arrangements/transaction	One year
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	60
e)	Date of approval by the Board	NA
f)	Amount paid as advances, if any	NIL

*All the above transactions except those specifically stated otherwise, are at an arm's length basis and in the ordinary course of business. Hence, they do not require board approval.

By Order of the Board

For Kinder Women's Hospital and Fertility Centre Private Limited

Place: Singapore	Vethody Kumaran Pradeepkumar	Anurag Aggarwal
Date: 07.09.2024	Managing Director	Director
	DIN: 02232466	DIN: 06954443

Textual information (2)

Description of state of companies affair

Kinder Women's Hospital and Fertility Centre Private Limited is an international venture with expertise from Singapore and India focused on providing improved quality healthcare services. Kinder Group is promoted by a group of investors from Singapore, and has an association with Indorama Group, Singapore.

Textual information (3)

Disclosures in director's responsibility statement

The financial statements are prepared in accordance with the Generally Accepted Accounting Principles (GAAP) under the Historical cost convention on accrual basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 (The Act) read with Rule 7 of the Companies (Accounts) Rules, 2014. There are no material departures from the prescribed accounting standards. In accordance with the provisions of Section 134(5) of the Companies Act 2013, your Directors confirm that: a) In the preparation of the annual accounts for the financial year ended 31st March, 2024, the applicable accounting standards had been followed along with proper explanation relating to material departures; b) Selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2024 and of the profit of the Company for that period; c) Taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; d) Prepared the annual accounts on a going concern basis; e) Devised proper systems to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively. f) Had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.

Textual information (4)

Particulars of loans guarantee investment under section 186 [Text Block]

Particulars of Loans and guarantee given under Section 185 and Section 186 of the Companies, Act 2013 are detailed below:-

SL NO	CATEGORY	NAME OF THE BORROWER	AMOUNT(IN RUPEES)	DATE OF APPROVAL
1	Loan	Kinder Medical Services Private Limited	5,00,000	26/10/2018
2	Loan	Kinder Medical Services Private Limited	5,00,000	25/03/2020
3	Corporate Guarantee	KindoramaHealthcare Private Limited	15,00,00,000	26/10/2018
4	Corporate Guarantee	Kindorama Healthcare Private Limited	2,50,00,000	20/02/2019
5	Loan	Kindorama Healthcare Private Limited	2,50,00,000	15/03/2019
6	Loan	Kindorama Healthcare Private Limited	3,50,00,000	30/09/2019
7	Loan	Kindorama Healthcare Private Limited	2,50,00,000	25/03/2020
8	Corporate Guarantee	Kindorama Healthcare Private Limited	2,19,00,000	17/06/2020
9	Loan	Kindorama Healthcare Private Limited	2,00,00,000	28/11/2020
10	Loan	Kindorama Healthcare Private Limited	1,00,00,000	03/03/2022
11	Corporate Guarantee	Kindorama Healthcare Private Limited	3,75,00,000	24/06/2022
12	Corporate Guarantee	Kindorama Healthcare Private Limited	9,98,00,000	18/01/2023
13	Loan	Kindorama Healthcare Private Limited	1,80,00,000	31/01/2024

Textual information (5)

Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

The transactions with related parties during the financial year under review are at arm's length and in the ordinary course of business and confirming to the requirements of Companies Act, 2013. Full disclosures of related party transactions are given in Form AOC-2 in Annexure B of this Report.

Textual information (6)

Disclosure of extract of annual return as provided under section 92(3) [Text Block]

The extract of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 is furnished in "Annexure A" and is attached to this Report.

Textual information (7)

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee is not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

Textual information (8)

Disclosure of statement on development and implementation of risk management policy [Text Block]

The Company have put in place a Risk Management Policy to ensure that all the current and future material risk exposures of the Company are identified, assessed, quantified, appropriately mitigated, minimized and managed. The main objective of this policy is to ensure sustainable business growth with stability and to promote a proactive approach in reporting, evaluating and resolving risks associated with the business. In order to achieve the key objective, the policy establishes a structured and disciplined approach to Risk Management, in order to guide decisions on risk related issues. In the opinion of the Board there exist no risks, which may threaten the existence of the Company.

Textual information (9)

Disclosure of financial summary or highlights [Text Block]

The following table shows the operational results of the Company for the year 2023-24 as compared to that of the previous year.

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

Particulars	As on 31st March 2023 (Rs.)	As on 31st March 2024 (Rs.)
Revenue from Operations	2725.17	2789.35
Other Income	103.73	112.88
Total Revenue	2828.91	2902.24
Purchase of Stock in Trade	549.69	548.37
Change in Inventories of Stock in Trade	(21.15)	0.26
Employee benefit Expenses	697.96	845.72
Finance Cost	2.69	0.24
Depreciation & Amortization	144.09	158.58
Other Expense	1180.25	1277.88
Total Expenses	2553.53	2831.04
Profit / (Loss) before tax	275.37	71.19
Less: Provision for Tax		
- Current Tax	72.48	37.13
Current tax relating to prior years	0.46	(0.96)
-Deferred Tax Charge(credit)	-2.07	(18.72)
Profit / (Loss) after Tax	204.50	53.75

Textual information (10)

Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]

Ms. Parvathy Bhaskar was appointed as the Company Secretary of the Company w.e.f 10th November, 2022 and she resigned w.e.f 06.05.2023.

Ms. SHYMA MOL SAJIDA BEEVI was appointed as the Company Secretary of the Company w.e.f 25/10/2023 and she resigned w.e.f 20/06/2024.

Textual information (11)

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

The Company has no subsidiary/joint venture/associate company and hence consolidation and applicable provision under the Companies Act, 2013 and Rules made thereunder are not applicable to the Company.

Textual information (12)

Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]

The Company has implemented and evaluated the Internal Financial Controls which provide a reasonable assurance in respect of providing financial and operational information, complying with applicable statutes and policies, safeguarding of assets, prevention and detection of frauds, accuracy and completeness of accounting records. The Directors and Management confirm that the Internal Financial Controls (IFC) is adequate with respect to the operations of the Company.

Further, the Board annually reviews the effectiveness of the Company's internal control system.

[400200] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Manoj Aggarwal & Associates Chartered Accountants
Name of auditor signing report	AGGARWAL MANOJ KUMAR
Firms registration number of audit firm	012462N
Membership number of auditor	084769
Address of auditors	86-A, 2nd Floor, Shahpur Jat, Near Asiad Village, New Delhi- 110049
Permanent account number of auditor or auditor's firm	AABFM1883G
SRN of form ADT-1	S44072403
Date of signing audit report by auditors	06/09/2024
Date of signing of balance sheet by auditors	06/09/2024

Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**..(1)**

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (13) [See below]	
Disclosure in auditors report relating to inventories	Textual information (14) [See below]	
Disclosure in auditors report relating to loans	Refer text block	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (15) [See below]	
Disclosure in auditors report relating to deposits accepted	Textual information (16) [See below]	
Disclosure in auditors report relating to maintenance of cost records		Textual information (17) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (18) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues		Textual information (19) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (20) [See below]	
Disclosure in auditors report relating to managerial remuneration	Refer text block	
Disclosure in auditors report relating to Nidhi Company		Textual information (21) [See below]
Disclosure in auditors report relating to transactions with related parties		Textual information (22) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (23) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (24) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (25) [See below]

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

	01/04/2023 to 31/03/2024
Disclosure in auditor's report explanatory [TextBlock]	Textual information (26) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (13)

Disclosure in auditors report relating to fixed assets

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment. The Company has maintained proper records showing full particulars of intangible assets. (b) The property, plant and equipment of the Company are physically verified by the management according to a phased programme designed to cover all items over a period of three years, which in our opinion is reasonable having regard to the size of the Company and the nature of its assets. However, during the year under report, the property, plant and equipment were not physically verified by the management. Hence discrepancies, if any, could not be ascertained. We are informed that the management is conducting a full-fledged physical verification of all its assets in the current year now which is already underway. (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the Company) are held in the name of the Company. (d) According to the information and explanations given to us, the Company has not revalued its property, plant and equipment (including Right of Use assets) and its intangible assets. Accordingly, the requirements under paragraph 3(i)(d) of the Order are not applicable to the Company. (e) According to the information and explanations given to us, no proceeding has been initiated or pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder. Accordingly, the provisions stated in paragraph 3(i) (e) of the Order are not applicable to the Company.

Textual information (14)

Disclosure in auditors report relating to inventories

(a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were more than 10% in the aggregate of each class of inventory. (b) According to the information and explanations provided to us, the Company has not been sanctioned any working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the requirements under paragraph 3(ii)(b) of the Order is not applicable to the Company.

Textual information (15)

Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013

The Company has granted interest bearing unsecured loans to its holding company and to its fellow subsidiary and has also given corporate guarantees with respect to credit facilities availed by its fellow subsidiary company from a scheduled bank. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and section 186 of the Companies Act, 2013 in respect thereof. The Company has not provided any security nor made any investments and hence no compliance is required under the provisions of section 185 and 186 of the Companies Act, 2013 in respect thereof.

Textual information (16)

Disclosure in auditors report relating to deposits accepted

The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

Textual information (17)

Disclosure in auditors report relating to maintenance of cost records

The provisions of sub-section (1) of section 148 of the Act are not yet applicable to the Company in respect of the medical and healthcare services rendered as the general threshold of turnover of Rs. 35 crores in the preceding financial year as prescribed in the Companies (Cost Records and Audit) Rules, 2014 for the applicability to the maintenance of cost records, has not been met. Accordingly, the provisions stated in paragraph 3 (vi) of the Order are not applicable to the Company.

Textual information (18)

Disclosure in auditors report relating to statutory dues [Text Block]

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including, Goods and Services Tax, provident fund, employees' state insurance, income-tax, cess and other material statutory dues have generally been regularly deposited during the period by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account of service tax, sales tax, duty of customs, duty of excise and value added tax. According to the information and explanations given to us, no undisputed amounts in respect of outstanding statutory dues were in arrears as on 31/03/2024 for a period of more than 6 months from the date they became payable. (b) According to information and explanations given to us and on the basis of our examination of the records of the Company, there is no disputed Income Tax, Sales Tax, Service Tax, Duty of Customs or Duty of Excise or Value added tax, Goods and Service tax (GST) as on 31st March, 2024 which have not been deposited.

Textual information (19)

Disclosure in auditors report relating to default in repayment of financial dues

(a) The Company did not have any loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable to the Company. (b) The Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority. (c) The Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable. (d) On an overall examination of the balance sheet of the Company, no funds raised on short-term basis have been used for long-term purposes by the Company. (e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. The Company does not have any subsidiary, associate or joint venture during the year ended 31 March 2024. (f) The company has not raised any loans during the year and hence reporting on clause (ix)(f) of the Order is not applicable.

Textual information (20)

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period

(a) To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year. (b) No report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government. (c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

Textual information (21)

Disclosure in auditors report relating to Nidhi Company

In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions stated in paragraph 3(xii) (a) to (c) of the Order are not applicable to the Company.

Textual information (22)

Disclosure in auditors report relating to transactions with related parties

Transactions with the related parties are in compliance with section 188 of the Act, where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards. Section 177 of the Act is not applicable to the Company.

Textual information (23)

Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures

The Company has not made any preferential allotment or private placement of shares or fully, partly or optionally convertible debentures during the year. Accordingly, the provisions stated in paragraph 3(x)(b) of the Order are not applicable to the Company.

Textual information (24)

Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him

According to the information and explanations given to us, in our opinion during the year the Company has not entered into non-cash transactions with directors or persons connected with its directors and hence, provisions of section 192 of the Act are not applicable to Company. Accordingly, the provisions stated in clause 3(xv) of the Order are not applicable to the Company.

Textual information (25)

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934

(a) In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in clause 3 (xvi)(a) and (b) of the Order are not applicable to the Company. (b) The Company is not a Core investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Hence, the reporting under clause 3 (xvi)(c) of the Order are not applicable to the Company.

Textual information (26)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditors' Report

To the Members of Kinder Women's Hospital and Fertility Centre Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Kinder Women's Hospital And Fertility Centre Private Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2024, and the Statement of Profit and Loss and Statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 Companies (Accounts) Rules, 2014 as amended and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, the profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon. The Board's Report has not been made available to us.

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

Responsibility of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Clause (i) of Section 143(3) of the Companies Act, 2013 requiring reporting on the adequacy of the internal financial controls with reference to financial statements in place and the operating effectiveness of such controls, is not applicable to the Company.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably 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 misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us during the course of audit we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143 (3) of the Act, we report that:

- a) 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.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet and the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its aggregate borrowings from banks, financial institutions or any body corporate at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion as required by Clause (i) of Section 143(3) of the Companies Act, 2013 with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification G.S.R 583(E) dated June 13, 2017.

g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigation on its financial position in its financial statements as referred to in Note 28(i)(a) to the financial statements.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv.

(1) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) / entity(ies), including foreign entities ('Intermediaries'), with the understanding, whether recorded in writing or otherwise, that the Intermediary has, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(2) The Management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) / entity(ies), including foreign entities, that the company has 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;

(3) Based on the audit procedures which we have considered reasonable and appropriate in the circumstances and according to the information and explanations provided to us by the Management in this regard, nothing has come to our notice that has caused us to believe that the representations made by the Management under sub-clause (i) and (ii) contain any material misstatement.

v. The Company has neither declared nor paid any dividend during the year.

vi. Based on our examination which included test checks, the Company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

3. In our opinion, according to information, explanations given to us, the provisions of Section 197 of the Act and the rules thereunder are not

applicable to the Company as it is a private Company

For Manoj Aggarwal & Associates Chartered Accountants

(Firm's Registration No. 012462 N)

(Manoj Aggarwal)

Place of Signature: New Delhi

(Partner)

Date:

(Membership No. 084769)

UDIN: 24084769BKHLGK8502

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF KINDER WOMEN'S HOSPITAL AND FERTILITY CENTRE PRIVATE LIMITED

The Annexure referred to in paragraph 1 under the heading of "Report on Other Legal and Regulatory Requirement" of our report of even date.

In terms of the information and explanations sought by us and given by the company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

1. (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

The Company has maintained proper records showing full particulars of intangible assets.

(b) The property, plant and equipment of the Company are physically verified by the management according to a phased programme designed to cover all items over a period of three years, which in our opinion is reasonable having regard to the size of the Company and the nature of its assets. However, during the year under report, the property, plant and equipment were not physically verified by the management. Hence discrepancies, if any, could not be ascertained. We are informed that the management is conducting a full-fledged physical verification of all its assets in the current year now which is already underway.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the Company) are held in the name of the Company.

(d) According to the information and explanations given to us, the Company has not revalued its property, plant and equipment (including Right of Use assets) and its intangible assets. Accordingly, the requirements under paragraph 3(i)(d) of the Order are not applicable to the Company.

(e) According to the information and explanations given to us, no proceeding has been initiated or pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder. Accordingly, the provisions stated in paragraph 3(i) (e) of the Order are not applicable to the Company.

2. (a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were more than 10% in the aggregate of each class of inventory.

(b) According to the information and explanations provided to us, the Company has not been sanctioned any working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the requirements under paragraph 3(ii)(b) of the Order is not applicable to the Company.

3. According to the information and explanations given to us and on the basis of our examination of the records of the Company, during the year, the Company has granted loans to its fellow subsidiary and has not granted any loans or advances in the nature of loans, secured or unsecured to any other firms, limited liabilities partnership or any other companies or any other parties. The Company has not made any investments in, provided any guarantee or security to companies, firms, limited liability partnerships or any other parties during the year.

a) The Company has granted interest bearing unsecured loans to companies during the year and also stood guarantee in earlier years, in respect of which the requisite information is as below.

Guarantees	Loans
Rs. In Lakhs	Rs. In Lakhs

Aggregate amount granted/provided during the year :

- Holding	-	-
- Fellow Subsidiary	-	180

Balance Outstanding as at balance sheet date in respect of above cases :

- Holding	-	-
- Fellow Subsidiary	3,342	1,280

The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees to parties other than subsidiaries, joint ventures and associate: Nil

(b) The guarantees provided and the terms and conditions of the grant of all the loans and guarantees provided, are, in our opinion, prima facie, not prejudicial to the Company's interest. The Company has not made any investments or provided any security to any party.

(c) In the case of loans given, there were no stipulations as to the fixed schedule of repayment of principal. The total/maximum period of repayment of loans has been specified in respective loan agreements. The payment of interest is annual. There are no repayments/ receipts of principal amount during the year. The interest amount for the year under report has been only partially received till the date of this report.

Name of Entity	Interest Amount (Rs./Lakhs)	Original Due date	Amount received (Rs./Lakhs)	Date of Payment	Remarks
				09/04/2024	
			4.55		
			4.40	17/05/2024	
			4.55	24/06/2024	
Kindorama Healthcare Pvt. Ltd. (Fellow subsidiary)	81.99	31.03.2024	4.40		The Borrower sought extension for payment of interest & the extension was granted by the Company on 18.03.2024 to pay the same on or before 31.03.2025. Rs.44.92 lakhs is still outstanding.
				22/07/2024	
			4.55		
				08/08/2024	
			14.63		
				27/08/2024	
Total	Rs. 81.99 lakhs		Rs. 37.07 lakhs		

Further, the Company has not given any advances in the nature of loans to any party during the year.

(d) Except as stated below, there are no amounts overdue for more than ninety days in respect of the loans granted by the Company as at the Balance Sheet date.

No. of cases	Principal		Total Overdue (Rs./Lakhs)	Remarks
	Amount	Interest		
	Overdue	Overdue		
	(Rs./Lakhs)	(Rs./Lakhs)		
1 (one) Kindorama Healthcare Pvt. Ltd. (Fellow subsidiary)	-	4.73	4.73	Recovered in April and May, 2024

(e) The loan or advance in the nature of loan granted has not fallen due during the year. Hence, the requirements under paragraph 3(iii) (e) of the Order are not applicable to the Company.

(f) The Company has not any granted loans and / or advances in the nature of loans which are either repayable on demand or without specifying any terms or period of repayment. Hence, the requirements under paragraph 3(iii)(f) of the Order are not applicable to the Company.

4. The Company has granted interest bearing unsecured loans to its holding company and to its fellow subsidiary and has also given corporate guarantees with respect to credit facilities availed by its fellow subsidiary company from a scheduled bank. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and section 186 of the Companies Act, 2013 in respect thereof.

The Company has not provided any security nor made any investments and hence no compliance is required under the provisions of section 185 and 186 of the Companies Act, 2013 in respect thereof.

5. The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

6. The provisions of sub-section (1) of section 148 of the Act are not yet applicable to the Company in respect of the medical and healthcare services rendered as the general threshold of turnover of Rs. 35 crores in the preceding financial year as prescribed in the Companies (Cost Records and Audit) Rules, 2014 for the applicability to the maintenance of cost records, has not been met. Accordingly, the provisions stated in paragraph 3 (vi) of the Order are not applicable to the Company.

7. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including, Goods and Services Tax, provident fund, employees' state insurance, income-tax, cess and other material statutory dues have generally been regularly deposited during the period by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account of service tax, sales tax, duty of customs, duty of excise and value added tax. According to the information and explanations given to us, no undisputed amounts in respect of outstanding statutory dues were in arrears as on 31/03/2024 for a period of more than 6 months from the date they became payable.

(b) According to information and explanations given to us and on the basis of our examination of the records of the Company, there is no disputed Income Tax, Sales Tax, Service Tax, Duty of Customs or Duty of Excise or Value added tax, Goods and Service tax (GST) as on 31st March, 2024 which have not been deposited.

8. The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

9. (a) The Company did not have any loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable to the Company.

(b) The Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

(c) The Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.

(d) On an overall examination of the balance sheet of the Company, no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. The Company does not have any subsidiary, associate or joint venture during the year ended 31 March 2024.

(f) The company has not raised any loans during the year and hence reporting on clause (ix)(f) of the Order is not applicable.

10.(a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) The Company has not made any preferential allotment or private placement of shares or fully, partly or optionally convertible debentures during the year. Accordingly, the provisions stated in paragraph 3(x)(b) of the Order are not applicable to the Company.

11.(a) To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

b) No report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

12. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions stated in paragraph 3(xii) (a) to (c) of the Order are not applicable to the Company.

13. Transactions with the related parties are in compliance with section 188 of the Act, where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards. Section 177 of the Act is not applicable to the Company.

14. In our opinion and based on our examination, the Company does not have an internal audit system for the period under audit and is not required to have an internal audit system as per the provisions of section 138 of the Companies Act, 2013. Hence, the provisions stated in paragraph 3(xiv) (a) to (b) of the Order are not applicable to the Company.

15. According to the information and explanations given to us, in our opinion during the year the Company has not entered into non-cash transactions with directors or persons connected with its directors and hence, provisions of section 192 of the Act are not applicable to Company. Accordingly, the provisions stated in clause 3(xv) of the Order are not applicable to the Company.

16. (a) In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in clause 3 (xvi)(a) and (b) of the Order are not applicable to the Company.

(b) The Company is not a Core investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Hence, the reporting under clause 3 (xvi)(c) of the Order are not applicable to the Company.

17. The Company has not incurred cash losses in the current financial year and in the immediately preceding financial year. Hence, the provisions stated in clause 3 (xvii) of the Order are not applicable to the Company.

18. There has been no resignation of the statutory auditors during the year. Hence, the provisions stated in clause 3 (xviii) of the Order are not applicable to the Company.

19. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

20. The requirements as stipulated by the provisions of section 135 of the Act are not applicable to the Company. Hence, the provisions of

paragraph (xx)(a) and (b) of the Order are not applicable to the Company.

For Manoj Aggarwal & Associates Chartered Accountants

(Firm’s Registration No. 012462 N)

(Manoj Aggarwal)

Place of Signature: New Delhi

(Partner)

Date:

(Membership No. 084769)

UDIN: 24084769BKHLGK8502

[400500] Disclosures - Secretarial audit report

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

	01/04/2023 to 31/03/2024
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[100100] 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]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	2,630	2,630	2,630
Reserves and surplus	288.84	235.09	
Total shareholders' funds	2,918.84	2,865.09	
Share application money pending allotment	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	0	0	
Other long-term liabilities	0	0	
Long-term provisions	106.74	61.07	
Total non-current liabilities	106.74	61.07	
Current liabilities [Abstract]			
Short-term borrowings	0	0	
Trade payables	104.59	122.39	
Other current liabilities	47.19	108.41	
Short-term provisions	22.06	11.3	
Total current liabilities	173.84	242.1	
Total equity and liabilities	3,199.42	3,168.26	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	1,474.57	1,472.74	1,433.35
Intangible assets	1.7	3.23	1.17
Tangible assets capital work-in-progress	0	9.12	
Total fixed assets	1,476.27	1,485.09	
Non-current investments	0	0	
Deferred tax assets (net)	122.22	103.5	
Long-term loans and advances	1,301.8	1,114.13	
Other non-current assets	23.48	20.87	
Total non-current assets	2,923.77	2,723.59	
Current assets [Abstract]			
Current investments	0	1.2	
Inventories	71.95	70.2	
Trade receivables	9.09	13.81	
Cash and bank balances	78.05	248.86	
Short-term loans and advances	28.43	23.39	
Other current assets	88.13	87.21	
Total current assets	275.65	444.67	
Total assets	3,199.42	3,168.26	

[400300] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	ANURAG	VETHODY
Middle name of director		KUMARAN
Last name of director	AGGARWAL	PRADEEPKUMAR
Designation of director	Director	Managing Director
Director identification number of director	06954443	02232466
Date of signing of financial statements by director	06/09/2024	06/09/2024

[100400] 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 extraordinary items and tax	71.19	275.37	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	0.24	2.69	
Adjustments for depreciation and amortisation expense	158.58	144.09	
Other adjustments to reconcile profit (loss)	(A) -86.56	(B) -88.2	
Other adjustments for non-cash items	(C) 3.07	(D) 1.98	
Total adjustments to profit (loss)	75.33	60.56	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-1.75	-21.27	
Adjustments for decrease (increase) in trade receivables	4.08	11.93	
Adjustments for decrease (increase) in other current assets	-1.92	-6.85	
Adjustments for increase (decrease) in trade payables	-15.21	-5.6	
Adjustments for increase (decrease) in other current liabilities	45.32	-24.59	
Total adjustments for working capital	30.52	-46.38	
Total adjustments for reconcile profit (loss)	105.85	14.18	
Net cash flows from (used in) operations	177.04	289.55	
Interest paid	56.06	60.39	
Net cash flows from (used in) operating activities before extraordinary items	120.98	229.16	
Net cash flows from (used in) operating activities	120.98	229.16	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	0.47	0	
Purchase of tangible assets	197.73	177.27	
Interest received	75.49	74.18	
Other inflows (outflows) of cash	(E) -69.78	(F) -50	
Net cash flows from (used in) investing activities before extraordinary items	-191.55	-153.09	
Net cash flows from (used in) investing activities	-191.55	-153.09	
Cash flows from used in financing activities [Abstract]			
Other inflows (outflows) of cash	(G) -0.24	(H) -2.69	
Net cash flows from (used in) financing activities before extraordinary items	-0.24	-2.69	
Net cash flows from (used in) financing activities	-0.24	-2.69	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-70.81	73.38	
Net increase (decrease) in cash and cash equivalents	-70.81	73.38	
Cash and cash equivalents cash flow statement at end of period	78.05	148.86	75.48

Footnotes

(A) Interest income : -86.14 Liabilities / provisions no longer required written back : -2.61 Allowance for doubtful receivables/ (written back) : 0.62 Provision for lease equilisation : 1.57

(B) Interest income : -83.52 Liabilities / provisions no longer required written back : -0.51 Allowance for doubtful receivables/ (written back) : -0.72 Provision for lease equilisation : -3.45

(C) (Profit)/Loss on sale of Property, plant and equipment (net) : 3.07 Loss on Property, plant and equipment discarded : 0

(D) (Profit)/Loss on sale of Property, plant and equipment (net) : 0 Loss on Property, plant and equipment discarded : 1.98

(E) Proceeds from current investment : 1.2 Intercompany loan Refunded by Holding Company : 10 Intercompany loan given to Fellow subsidiary : -180 Bank Balance not considered as cash & cash equivalents : 99.02

(F) Proceeds from current investment : 0 Intercompany loan Refunded by Holding Company : 0 Intercompany loan given to Fellow subsidiary : 0 Bank Balance not considered as cash & cash equivalents : -50

(G) Finance costs paid : -0.24

(H) Finance costs paid : -2.69

[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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 3,00,00,000	[shares] 3,00,00,000		[shares] 3,00,00,000
Value of shares authorised	3,000	3,000		3,000
Number of shares issued	[shares] 2,63,00,000	[shares] 2,63,00,000		[shares] 2,63,00,000
Value of shares issued	2,630	2,630		2,630
Number of shares subscribed and fully paid	[shares] 2,63,00,000	[shares] 2,63,00,000		[shares] 2,63,00,000
Value of shares subscribed and fully paid	2,630	2,630		2,630
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 2,63,00,000	[shares] 2,63,00,000		[shares] 2,63,00,000
Total value of shares subscribed	2,630	2,630		2,630
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 2,63,00,000	[shares] 2,63,00,000		[shares] 2,63,00,000
Value of shares called	2,630	2,630		2,630
Value of shares paid-up	2,630	2,630		2,630
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
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[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
Number of shares issued in other private placement	[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
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[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
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0

Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 2,63,00,000	[shares] 2,63,00,000	[shares] 2,63,00,000	[shares] 2,63,00,000
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
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of employee stock option plan issued during period	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in share capital during period	0	0		0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	2,630	2,630	2,630	2,630
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] 2,16,77,370	[shares] 2,16,77,370		[shares] 2,16,77,370
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[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] 2,16,77,370	[shares] 2,16,77,370		[shares] 2,16,77,370
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 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
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0

Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 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
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0

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 [Member]		Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Fully Paid up	Fully Paid up
Number of shares authorised	[shares] 3,00,00,000		[shares] 3,00,00,000	[shares] 3,00,00,000
Value of shares authorised	3,000		3,000	3,000
Number of shares issued	[shares] 2,63,00,000		[shares] 2,63,00,000	[shares] 2,63,00,000
Value of shares issued	2,630		2,630	2,630
Number of shares subscribed and fully paid	[shares] 2,63,00,000		[shares] 2,63,00,000	[shares] 2,63,00,000
Value of shares subscribed and fully paid	2,630		2,630	2,630
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 2,63,00,000		[shares] 2,63,00,000	[shares] 2,63,00,000
Total value of shares subscribed	2,630		2,630	2,630
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 2,63,00,000		[shares] 2,63,00,000	[shares] 2,63,00,000
Value of shares called	2,630		2,630	2,630
Value of shares paid-up	2,630		2,630	2,630
Par value per share			[INR/shares] 10	[INR/shares] 10
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	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as rights	[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
Number of shares issued in other private placement	[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
Number of shares issued as other preferential allotment	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0		[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[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
Other decrease in number of shares	[shares] 0		[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 0

Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 2,63,00,000	[shares] 2,63,00,000	[shares] 2,63,00,000	[shares] 2,63,00,000
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
Amount of bonus issue during period	0		0	0
Amount of rights issue during period	0		0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other private placement issue during period	0		0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other preferential allotment issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Amount of employee stock option plan issued during period	0		0	0
Amount of other issue arising out of conversion of securities during period	0		0	0
Total aggregate amount of increase in share capital during period	0		0	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0		0	0
Other decrease in amount of shares	0		0	0
Total decrease in share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	2,630	2,630	2,630	2,630
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] 2,16,77,370		[shares] 2,16,77,370	[shares] 2,16,77,370
Shares in company held by ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[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] 2,16,77,370		[shares] 2,16,77,370	[shares] 2,16,77,370
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0		[shares] 0	[shares] 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
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0		[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0		[shares] 0	[shares] 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
Application money received for allotment of securities and due for refund, interest accrued	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Number of shares proposed to be issued	[shares] 0		[shares] 0	[shares] 0
Share premium for shares to be allotted	0		0	0

Disclosure of classes of share capital [Table]

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2022
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 2,63,00,000
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	2,630

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (27) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	No	No
Whether money raised from public offering during year	No	No

Textual information (27)

Disclosure of notes on share capital explanatory [Text Block]

1. Share capital

A. Terms/Rights attached to equity shares

The Company has only one class of Equity Shares having at par value of Rs. 10 per share. Each holder of Equity Shares is entitled to one vote per share. The company declares and pays dividends in Indian Rupees. The dividend proposed by the Board of Directors, if any, (except interim dividend) is subject to the approval of the Shareholders in the ensuing General Meeting.

During the year ended 31st March, 2024, the amount of per share dividend recognized as distributions to equity shareholders was Nil (31.3.2023 : Nil)

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

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

	31.03.2024	31.03.2023
Equity shares allotted as fully paid bonus shares by capitalization of securities premium	-	-
Equity shares allotted as fully paid up pursuant to contracts for consideration other than cash	-	-
Equity Shares bought back	-	-
	-	-

C. Shares held by holding/ultimate holding company and/or their subsidiaries/associates

Out of equity share shares issued by the company, shares held by its holding company are as below:	31.03.2024	31.03.2023
Kinder Medical Services Private Limited (the holding company)		
2,16,77,370 (31.03.2023: 2,16,77,370) Equity Shares of Rs.10/- each	216773700	216773700
	216773700	216773700

D. As per records of the Company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

e. Details of shares held by the promoters in the Company

Particulars	31.03.2024	31.03.2024	31.03.2023	31.03.2023	% change during the year
	No.	% Holding	No.	% Holding	
Name of promoter					
Kinder Medical Services Private Limited	21677370	82.42%	21677370	82.42%	0
Vethody Kumaran Pradeep Kumar	2436200	9.26%	2436200	9.26%	0
Total Promoters shares outstanding	24113570	91.69%	24113570	91.69%	0
Total shares outstanding	26300000		26300000		

[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]			Surplus [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	53.75	204.5		53.75
Other additions to reserves	0	0		0
Total additions to reserves	53.75	204.5		53.75
Total changes in reserves	53.75	204.5		53.75
Reserves at end of period	288.84	235.09	30.59	288.84

Statement of changes in reserves [Table]

..(2)

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

Components of reserves [Axis]	Surplus [Member]	
	01/04/2022 to 31/03/2023	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	204.5	
Other additions to reserves	0	
Total additions to reserves	204.5	
Total changes in reserves	204.5	
Reserves at end of period	235.09	30.59

[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]			
	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [Axis]	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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	NA	NA
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	NA	NA

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]		Other building [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer Signigicant Accounting Policy	Refer Signigicant Accounting Policy

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]		Other plant and equipment [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer Signigicant Accounting Policy	Refer Signigicant Accounting Policy

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]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	10 years	10 years	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]				Office equipment [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	8 to 10 years	8 to 10 years	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Office equipment [Member]		Computer equipments [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value Method	Written Down Value Method	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	5 years	5 years	Refer to child member	Refer to child member	3 to 6 years	3 to 6 years

Disclosure of additional information tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Leasehold improvements [Member]				Other tangible assets [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Assets held under lease [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	NA	NA	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	NA	NA	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(8)

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 and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	10 years	10 years

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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	162.42	184.5		162.42	184.5	
Depreciation tangible assets	-157.03	-143.14				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	3.56	4.96		10.9	4.96	
Total disposals tangible assets	3.56	4.96		10.9	4.96	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	2.99		0	0	
Total other adjustments tangible assets	0	2.99		0	0	
Total changes in tangible assets	1.83	39.39		151.52	179.54	
Tangible assets at end of period	1,474.57	1,472.74	1,433.35	3,606.78	3,455.26	3,275.72

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]			Land [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	
Depreciation tangible assets	157.03	143.14		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	7.34	0		0	0	
Total disposals tangible assets	7.34	0		0	0	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		-2.99		0	0	
Total other adjustments tangible assets		-2.99		0	0	
Total changes in tangible assets	149.69	140.15		0	0	
Tangible assets at end of period	2,132.21	1,982.52	1,842.37	231.79	231.79	231.79

Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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				
Depreciation tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0			0	
Total disposals tangible assets	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	
Tangible assets at end of period	231.79	231.79	231.79	0	0	0

Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Land [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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	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	0		0	0	
Tangible assets at end of period	231.79	231.79	231.79	231.79	231.79	231.79

Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Land [Member]			Buildings [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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				54.64	37.69	
Depreciation tangible assets	0	0		-55.89	-69.68	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others		0		0	0	
Total disposals tangible assets		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		-1.25	-31.99	
Tangible assets at end of period	0	0	0	878.42	879.67	911.66

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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	54.64	37.69				
Depreciation tangible assets				55.89	69.68	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0			0	
Total disposals tangible assets	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	54.64	37.69		55.89	69.68	
Tangible assets at end of period	1,724.33	1,669.69	1,632	845.91	790.02	720.34

Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Other building [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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	54.64	37.69		54.64	37.69	
Depreciation tangible assets	-55.89	-69.68				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	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	-1.25	-31.99		54.64	37.69	
Tangible assets at end of period	878.42	879.67	911.66	1,724.33	1,669.69	1,632

Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis]	Other building [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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				54.64	37.69	
Depreciation tangible assets	55.89	69.68		-55.89	-69.68	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others		0		0	0	
Total disposals tangible assets		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	55.89	69.68		-1.25	-31.99	
Tangible assets at end of period	845.91	790.02	720.34	878.42	879.67	911.66

Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Other building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	54.64	37.69				
Depreciation tangible assets				55.89	69.68	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0			0	
Total disposals tangible assets	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	54.64	37.69		55.89	69.68	
Tangible assets at end of period	1,724.33	1,669.69	1,632	845.91	790.02	720.34

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]					
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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	63.03	51.24		63.03	51.24	
Depreciation tangible assets	-57.38	-57.22				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	3.56	2.93		10.9	2.93	
Total disposals tangible assets	3.56	2.93		10.9	2.93	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	1.14		0	0	
Total other adjustments tangible assets	0	1.14		0	0	
Total changes in tangible assets	2.09	-7.77		52.13	48.31	
Tangible assets at end of period	230.48	228.39	236.16	937.72	885.59	837.28

Disclosure of tangible assets [Table]

..(11)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]			Other plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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				63.03	51.24	
Depreciation tangible assets	57.38	57.22		-57.38	-57.22	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	7.34	0		3.56	2.93	
Total disposals tangible assets	7.34	0		3.56	2.93	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		-1.14		0	1.14	
Total other adjustments tangible assets		-1.14		0	1.14	
Total changes in tangible assets	50.04	56.08		2.09	-7.77	
Tangible assets at end of period	707.24	657.2	601.12	230.48	228.39	236.16

Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	63.03	51.24				
Depreciation tangible assets				57.38	57.22	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	10.9	2.93		7.34	0	
Total disposals tangible assets	10.9	2.93		7.34	0	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			-1.14	
Total other adjustments tangible assets	0	0			-1.14	
Total changes in tangible assets	52.13	48.31		50.04	56.08	
Tangible assets at end of period	937.72	885.59	837.28	707.24	657.2	601.12

Disclosure of tangible assets [Table]

..(13)

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

Classes of tangible assets [Axis]	Other plant and 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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	63.03	51.24		63.03	51.24	
Depreciation tangible assets	-57.38	-57.22				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	3.56	2.93		10.9	2.93	
Total disposals tangible assets	3.56	2.93		10.9	2.93	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	1.14		0	0	
Total other adjustments tangible assets	0	1.14		0	0	
Total changes in tangible assets	2.09	-7.77		52.13	48.31	
Tangible assets at end of period	230.48	228.39	236.16	937.72	885.59	837.28

Disclosure of tangible assets [Table]

..(14)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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				11.78	18.17	
Depreciation tangible assets	57.38	57.22		-8.1	-4.82	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	7.34	0		0	1.98	
Total disposals tangible assets	7.34	0		0	1.98	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		-1.14		0	1.8	
Total other adjustments tangible assets		-1.14		0	1.8	
Total changes in tangible assets	50.04	56.08		3.68	13.17	
Tangible assets at end of period	707.24	657.2	601.12	24.81	21.13	7.96

Disclosure of tangible assets [Table]

..(15)

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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	11.78	18.17				
Depreciation tangible assets				8.1	4.82	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	1.98			0	
Total disposals tangible assets	0	1.98			0	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			-1.8	
Total other adjustments tangible assets	0	0			-1.8	
Total changes in tangible assets	11.78	16.19		8.1	3.02	
Tangible assets at end of period	79.25	67.47	51.28	54.44	46.34	43.32

Disclosure of tangible assets [Table]

..(16)

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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	11.78	18.17		11.78	18.17	
Depreciation tangible assets	-8.1	-4.82				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	1.98		0	1.98	
Total disposals tangible assets	0	1.98		0	1.98	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	1.8		0	0	
Total other adjustments tangible assets	0	1.8		0	0	
Total changes in tangible assets	3.68	13.17		11.78	16.19	
Tangible assets at end of period	24.81	21.13	7.96	79.25	67.47	51.28

Disclosure of tangible assets [Table]

..(17)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]			Vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	0.45	
Depreciation tangible assets	8.1	4.82		-1.05	-1.16	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others		0		0	0	
Total disposals tangible assets		0		0	0	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		-1.8		0	0	
Total other adjustments tangible assets		-1.8		0	0	
Total changes in tangible assets	8.1	3.02		-1.05	-0.71	
Tangible assets at end of period	54.44	46.34	43.32	2.69	3.74	4.45

Disclosure of tangible assets [Table]

..(18)

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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	0.45				
Depreciation tangible assets				1.05	1.16	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0			0	
Total disposals tangible assets	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	0.45		1.05	1.16	
Tangible assets at end of period	42.92	42.92	42.47	40.23	39.18	38.02

Disclosure of tangible assets [Table]

..(19)

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

Classes of tangible assets [Axis]	Motor 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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	0.45		0	0.45	
Depreciation tangible assets	-1.05	-1.16				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	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	-1.05	-0.71		0	0.45	
Tangible assets at end of period	2.69	3.74	4.45	42.92	42.92	42.47

Disclosure of tangible assets [Table]

..(20)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	0.45	
Depreciation tangible assets	1.05	1.16		-1.05	-1.16	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others		0		0	0	
Total disposals tangible assets		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	1.05	1.16		-1.05	-0.71	
Tangible assets at end of period	40.23	39.18	38.02	2.69	3.74	4.45

Disclosure of tangible assets [Table]

..(21)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	0.45				
Depreciation tangible assets				1.05	1.16	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0			0	
Total disposals tangible assets	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	0.45		1.05	1.16	
Tangible assets at end of period	42.92	42.92	42.47	40.23	39.18	38.02

Disclosure of tangible assets [Table]

..(22)

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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	2		0.36	2	
Depreciation tangible assets	-1.19	-0.23				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0.04		0	0.04	
Total disposals tangible assets	0	0.04		0	0.04	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0.04		0	0	
Total other adjustments tangible assets	0	0.04		0	0	
Total changes in tangible assets	-0.83	1.77		0.36	1.96	
Tangible assets at end of period	1.24	2.07	0.3	7.83	7.47	5.51

Disclosure of tangible assets [Table]

..(23)

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]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	2	
Depreciation tangible assets	1.19	0.23		-1.19	-0.23	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others		0		0	0.04	
Total disposals tangible assets		0		0	0.04	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		-0.04		0	0.04	
Total other adjustments tangible assets		-0.04		0	0.04	
Total changes in tangible assets	1.19	0.19		-0.83	1.77	
Tangible assets at end of period	6.59	5.4	5.21	1.24	2.07	0.3

Disclosure of tangible assets [Table]

..(24)

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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	2				
Depreciation tangible assets				1.19	0.23	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0.04			0	
Total disposals tangible assets	0	0.04			0	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			-0.04	
Total other adjustments tangible assets	0	0			-0.04	
Total changes in tangible assets	0.36	1.96		1.19	0.19	
Tangible assets at end of period	7.83	7.47	5.51	6.59	5.4	5.21

Disclosure of tangible assets [Table]

..(25)

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

Classes of tangible assets [Axis]	Computer equipments [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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	5.92	5.74		5.92	5.74	
Depreciation tangible assets	-5.46	-2.92				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	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	0.46	2.82		5.92	5.74	
Tangible assets at end of period	7.69	7.23	4.41	47.22	41.3	35.56

Disclosure of tangible assets [Table]

..(26)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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				5.92	5.74	
Depreciation tangible assets	5.46	2.92		-5.46	-2.92	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others		0		0	0	
Total disposals tangible assets		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	5.46	2.92		0.46	2.82	
Tangible assets at end of period	39.53	34.07	31.15	7.69	7.23	4.41

Disclosure of tangible assets [Table]

..(27)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	5.92	5.74				
Depreciation tangible assets				5.46	2.92	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0			0	
Total disposals tangible assets	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	5.92	5.74		5.46	2.92	
Tangible assets at end of period	47.22	41.3	35.56	39.53	34.07	31.15

Disclosure of tangible assets [Table]

..(28)

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

Classes of tangible assets [Axis]	Leasehold improvements [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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	54.3		0	54.3	
Depreciation tangible assets	-14.15	-1.09				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	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	-14.15	53.21		0	54.3	
Tangible assets at end of period	39.06	53.21	0	54.3	54.3	0

Disclosure of tangible assets [Table]

..(29)

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

Classes of tangible assets [Axis]	Leasehold improvements [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	54.3	
Depreciation tangible assets	14.15	1.09		-14.15	-1.09	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others		0		0	0	
Total disposals tangible assets		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	14.15	1.09		-14.15	53.21	
Tangible assets at end of period	15.24	1.09	0	39.06	53.21	0

Disclosure of tangible assets [Table]

..(30)

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

Classes of tangible assets [Axis]	Leasehold improvements [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	54.3				
Depreciation tangible assets				14.15	1.09	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0			0	
Total disposals tangible assets	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	54.3		14.15	1.09	
Tangible assets at end of period	54.3	54.3	0	15.24	1.09	0

Disclosure of tangible assets [Table]

..(31)

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

Classes of tangible assets [Axis]	Other 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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	26.69	14.91		26.69	14.91	
Depreciation tangible assets	-13.81	-6.02				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0.01		0	0.01	
Total disposals tangible assets	0	0.01		0	0.01	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		0.01			0	
Total other adjustments tangible assets		0.01			0	
Total changes in tangible assets	12.88	8.89		26.69	14.9	
Tangible assets at end of period	58.39	45.51	36.62	481.42	454.73	439.83

Disclosure of tangible assets [Table]

..(32)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]			Other tangible assets, others [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets				Refer to child member	Refer to child member	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				26.69	14.91	
Depreciation tangible assets	13.81	6.02		-13.81	-6.02	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others		0		0	0.01	
Total disposals tangible assets		0		0	0.01	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		-0.01			0.01	
Total other adjustments tangible assets		-0.01			0.01	
Total changes in tangible assets	13.81	6.01		12.88	8.89	
Tangible assets at end of period	423.03	409.22	403.21	58.39	45.51	36.62

Disclosure of tangible assets [Table]

..(33)

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 and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Refer to child member	Refer to child member		Refer to child member	Refer to child member	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	26.69	14.91				
Depreciation tangible assets				13.81	6.02	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0.01			0	
Total disposals tangible assets	0	0.01			0	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		0			-0.01	
Total other adjustments tangible assets		0			-0.01	
Total changes in tangible assets	26.69	14.9		13.81	6.01	
Tangible assets at end of period	481.42	454.73	439.83	423.03	409.22	403.21

Disclosure of tangible assets [Table]

..(34)

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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Electrical Installation Equipments &	Electrical Installation Equipments &		Electrical Installation Equipments &	Electrical Installation Equipments &	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	26.69	14.91		26.69	14.91	
Depreciation tangible assets	-13.81	-6.02				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0.01		0	0.01	
Total disposals tangible assets	0	0.01		0	0.01	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		0.01			0	
Total other adjustments tangible assets		0.01			0	
Total changes in tangible assets	12.88	8.89		26.69	14.9	
Tangible assets at end of period	58.39	45.51	36.62	481.42	454.73	439.83

Disclosure of tangible assets [Table]

..(35)

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]	Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Nature of other tangible assets	Electrical Installation & Equipments	Electrical Installation & Equipments	
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	13.81	6.02	
Disposals tangible assets [Abstract]			
Disposals tangible assets, others		0	
Total disposals tangible assets		0	
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others		-0.01	
Total other adjustments tangible assets		-0.01	
Total changes in tangible assets	13.81	6.01	
Tangible assets at end of period	423.03	409.22	403.21

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

	01/04/2023 to 31/03/2024	
Disclosure of notes on tangible assets explanatory [TextBlock]	Textual [See below]	information (28)
Disclosure of accounting policy on tangible assets [TextBlock]	Textual [See below]	information (29)

Textual information (28)

Disclosure of notes on tangible assets explanatory [Text Block]

Note: The Company has implemented a software for maintenance of Property, Plant & Equipment records during the current year alongwith computation of depreciation. Consequent to this, the arrears of depreciation amounting to Rs 0.91 lacs has also been provided during the year.

Textual information (29)

Disclosure of accounting policy on tangible assets [Text Block]

1. Capital Work in progress (CWIP)

a)CWIP ageing schedule as on 31.03.2024 :

	Amount in CWIP for a period of	Amount in CWIP for a period of	Amount in CWIP for a period of	Amount in CWIP for a period of	Total
CWIP	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project -in-Progress	0	0	0	0	0

CWIP ageing schedule as on 31.03.2023:

	Amount in CWIP for a period of	Amount in CWIP for a period of	Amount in CWIP for a period of	Amount in CWIP for a period of	Total
CWIP	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project -in-Progress	9.12	0	0	0	9.12

b)CWIP, whose completion is overdue or has exceeded its cost compared to its original plan : Nil/Not Applicable

[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]		Computer software [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]		Intangible assets other than internally generated [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	3 to 6 years	3 to 6 years
Description of amortization method used	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Straight Line Basis	Straight Line Basis

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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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 through internal development	0	0		0	0	
Additions other than through business combinations intangible assets	0	3.02		0	3.02	
Total additions to intangible assets	0	3.02		0	3.02	
Amortization intangible assets	-1.53	-0.95				
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	-0.01		0	0	
Total other adjustments intangible assets	0	-0.01		0	0	
Total changes in intangible assets	-1.53	2.06		0	3.02	
Intangible assets at end of period	1.7	3.23	1.17	30.18	30.18	27.16

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]			Computer software [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]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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 through internal development				0	0	
Additions other than through business combinations intangible assets				0	3.02	
Total additions to intangible assets				0	3.02	
Amortization intangible assets	1.53	0.95		-1.53	-0.95	
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0.01		0	-0.01	
Total other adjustments intangible assets	0	0.01		0	-0.01	
Total changes in intangible assets	1.53	0.96		-1.53	2.06	
Intangible assets at end of period	28.48	26.95	25.99	1.7	3.23	1.17

Disclosure of intangible assets [Table]

..(3)

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

Classes of intangible assets [Axis]	Computer software [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]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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 through internal development	0	0				
Additions other than through business combinations intangible assets	0	3.02				
Total additions to intangible assets	0	3.02				
Amortization intangible assets				1.53	0.95	
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0		0	0.01	
Total other adjustments intangible assets	0	0		0	0.01	
Total changes in intangible assets	0	3.02		1.53	0.96	
Intangible assets at end of period	30.18	30.18	27.16	28.48	26.95	25.99

Disclosure of intangible assets [Table]

..(4)

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

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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 through internal development	0	0		0	0	
Additions other than through business combinations intangible assets	0	3.02		0	3.02	
Total additions to intangible assets	0	3.02		0	3.02	
Amortization intangible assets	-1.53	-0.95				
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	-0.01		0	0	
Total other adjustments intangible assets	0	-0.01		0	0	
Total changes in intangible assets	-1.53	2.06		0	3.02	
Intangible assets at end of period	1.7	3.23	1.17	30.18	30.18	27.16

Disclosure of intangible assets [Table]

..(5)

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

Classes of intangible assets [Axis]	Computer software [Member]		
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]			
Disclosure of intangible assets [LineItems]			
Reconciliation of changes in intangible assets [Abstract]			
Changes in intangible assets [Abstract]			
Amortization intangible assets	1.53	0.95	
Other adjustments intangible assets [Abstract]			
Other adjustments intangible assets, others	0	0.01	
Total other adjustments intangible assets	0	0.01	
Total changes in intangible assets	1.53	0.96	
Intangible assets at end of period	28.48	26.95	25.99

[200500] Notes - Current investments**Details of current investments [Table]**

..(1)

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

Classification of current investments [Axis]	1
	01/04/2022 to 31/03/2023
Current investments [Abstract]	
Disclosure of details of current investments [Abstract]	
Details of current investments [LineItems]	
Type of current investments	Investments in government or trust securities
Class of current investments	Current investments
Current investments	1.2
Name of body corporate in whom investment has been made	6 Years National Savings Certificate

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

	31/03/2024	31/03/2023
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	1.2
Aggregate provision for diminution in value of 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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	71.95	70.2	47.98	21.96
Mode of valuation	Refer to child member	Refer to child member	valued at lower of cost and net realizable value	valued at lower of cost and net realizable value

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Stores and spares [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	23.97	48.24
Mode of valuation	valued at lower of cost and net realizable value	valued at lower of cost and net realizable value

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]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
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	9.75	13.85	9.75	13.85
Allowance for bad and doubtful debts	0.66	0.04	0.66	0.04
Total trade receivables	9.09	13.81	9.09	13.81
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	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]	
	31/03/2024	31/03/2023
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	0	0
Allowance for bad and doubtful debts	0	0
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
Total trade receivables due by directors, other officers or others	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Total trade receivables due by firms or companies in which any director is partner or director	0	0

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]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	84.16	45.94	17.65	8.5
Provision leave encashment	17.56	11.69	4.41	2.8
Total provisions for employee benefits	101.72	57.63	22.06	11.3
Provision for corporate tax [Abstract]				
Provision for current tax				0
Total provision for corporate tax				0
CSR expenditure provision	0	0	0	0
Other provisions	5.02	3.44		
Total provisions	106.74	61.07	22.06	11.3

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]	Loans and advances to related parties [Member]
Classification of loans and advances [Axis]				
Classification of assets based on security [Axis]	Secured considered good [Member]		Secured considered good [Member]	Secured considered good [Member]
	31/03/2024	31/03/2023	31/03/2023	31/03/2024
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	1,301.8	1,114.13	7.23	1,280
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,301.8	1,114.13	7.23	1,280
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
Total loans and advances due by directors, other officers or others	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]	Long-term [Member]			
Classification of loans and advances [Axis]	Loans and advances to related parties [Member]	Loans advances given other related parties [Member]		Other loans and advances [Member]
Classification of assets based on security [Axis]	Secured considered good [Member]	Secured considered good [Member]		Secured considered good [Member]
	31/03/2023	31/03/2024	31/03/2023	31/03/2024
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	1,105	1,280	1,105	21.8
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,105	1,280	1,105	21.8
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
Total loans and advances due by directors, other officers or others	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]	Long-term [Member]			
Classification of loans and advances [Axis]	Other loans and advances [Member]	Advance tax [Member]		Advance income tax paid [Member]
Classification of assets based on security [Axis]	Secured considered good [Member]	Secured considered good [Member]		Secured considered good [Member]
	31/03/2023	31/03/2024	31/03/2023	31/03/2024
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	1.9	21.8	1.9	21.8
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1.9	21.8	1.9	21.8
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
Total loans and advances due by directors, other officers or others	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]

..(4)

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

Classification based on time period [Axis]	Long-term [Member]	Short-term [Member]		
Classification of loans and advances [Axis]	Advance income tax paid [Member]	Loans and advances [Member]		Security deposits [Member]
Classification of assets based on security [Axis]	Secured considered good [Member]	Unsecured considered good [Member]		Unsecured considered good [Member]
	31/03/2023	31/03/2024	31/03/2023	31/03/2024
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	1.9	28.43	23.39	2.3
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1.9	28.43	23.39	2.3
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
Total loans and advances due by directors, other officers or others	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]

..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Security deposits [Member]	Loans and advances to related parties [Member]	Loans advances given other related parties [Member]	Other loans and advances [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]	Unsecured considered good [Member]	Unsecured considered good [Member]
	31/03/2023	31/03/2023	31/03/2023	31/03/2024
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	2.8	5	5	26.13
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	2.8	5	5	26.13
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
Total loans and advances due by directors, other officers or others	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]

..(6)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Other loans and advances [Member]	Prepaid expenses [Member]		Deposits with statutory authorities [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]		Unsecured considered good [Member]
	31/03/2023	31/03/2024	31/03/2023	31/03/2024
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	15.59	20.26	12.58	1.2
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	15.59	20.26	12.58	1.2
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
Total loans and advances due by directors, other officers or others	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]

..(7)

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

Classification based on time period [Axis]	Short-term [Member]		
Classification of loans and advances [Axis]	Deposits with statutory authorities [Member]	Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]	
	31/03/2023	31/03/2024	31/03/2023
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	0.6	(A) 4.67	(B) 2.41
Allowance for bad and doubtful loans and advances	0	0	0
Loans and advances	0.6	4.67	2.41
Details of loans and advances due by directors, other officers or others [Abstract]			
Loans and advances due by directors	0	0	0
Loans and advances due by other officers	0	0	0
Total loans and advances due by directors, other officers or others	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
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0

Footnotes

(A) Advances recoverable in cash or in kind or for value to be received : 4.67

(B) Advances recoverable in cash or in kind or for value to be received : 2.41

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 subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Nature of other provisions	Long-term-Provision for Lease Equalisation Rent	Long-term-Provision for Lease Equalisation Rent
Disclosure of notes on other current liabilities explanatory [TextBlock]	Textual information (30) [See below]	
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	0	0
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	3.61	5.14
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(A) 43.58	(B) 103.27
Total other current liabilities	47.19	108.41
Disclosure of notes on loans and advances explanatory [TextBlock]	Textual information (31) [See below]	
Other non-current assets, others	(C) 23.48	(D) 20.87
Total other non-current assets	23.48	20.87
Nature of other non-current assets, others	Unsecured, considered good-Security Deposit, Fixed deposit with bank with original maturity more than 12 months, Interest Accrued on Fixed Deposits with Bank	Unsecured, considered good-Security Deposit
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (32) [See below]	
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (33) [See below]	
Fixed deposits with banks	0	100
Other balances with banks	74.79	143.71
Total balance with banks	74.79	243.71
Cash on hand	3.26	5.15
Total cash and cash equivalents	78.05	248.86
Total cash and bank balances	78.05	248.86
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	100
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (34) [See below]	
Unbilled revenue	2.29	10
Interest receivable	(E) 82.82	(F) 72.18
Other current assets, others	(G) 3.02	(H) 5.03
Total other current assets	88.13	87.21

Footnotes

- (A) For acquisition of Property, plant and equipment (refer below Note) : 5.39 Statutory dues : 21.27 Employee Benefits Payable : 12.36
Amount refundable to patient : 0.01 Others : 4.55
- (B) For acquisition of Property, plant and equipment (refer below Note) : 57.06 Statutory dues : 21.52 Employee Benefits Payable : 22.29
Amount refundable to patient : 0.05 Others : 2.35
- (C) Security Deposit : 22.48 Fixed deposit with bank with original maturity more than 12 months : 0.99 Interest Accrued on Fixed Deposits with Bank : 0.01
- (D) Security Deposit : 20.87 Fixed deposit with bank with original maturity more than 12 months : 0 Interest Accrued on Fixed Deposits with Bank : 0
- (E) Interest accrued on deposits with Electricity Board : 0.83 Interest accrued on Fixed deposits with banks : 0 Interest accrued on intercorporate loan to Fellow Subsidiary : 81.99
- (F) Interest accrued on deposits with Electricity Board : 0.52 Interest accrued on Fixed deposits with banks : 2.36 Interest accrued on intercorporate loan to Fellow Subsidiary : 69.3
- (G) Balances with / receivable from online payment gateways : 3.02
- (H) Balances with / receivable from online payment gateways : 5.03

Textual information (30)

Disclosure of notes on other current liabilities explanatory [Text Block]

1. Trade Payables

Trade Payables Ageing Schedule

Trade Payables Ageing Schedule	Unbilled	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	
As at 31.03.2024		Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSE*	4.80	1.81					6.60
Others	13.89	76.83	6.85	.40			97.98
Disputed dues -MSE							
Disputed dues - Others							
Total	18.69	78.64	6.85	0.40			104.58

Trade Payables Ageing Schedule	Unbilled	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	
As at 31.03.2023		Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSE*		3.70					3.70
Others	13.43	87.83	17.43				118.69
Disputed dues -MSE							

Disputed
dues -
Others

Total	13.43	91.53	17.43	122.39
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*MSE being micro enterprises and small enterprises as per the Micro, Small and Medium Enterprises Development Act, 2006.

Textual information (31)

Disclosure of notes on loans and advances explanatory [Text Block]

1. Loans and advances

A. Loans and advances to related parties

	As at 31.03.2024	As at 31.03.2023
a) Interest bearing unsecured loan carrying an interest rate of 8% p.a. repayable at any time in 5 years, given to the Holding Company Kinder Medical Services Private Limited in which the directors are directors. The whole amount was refunded during the year.		10.00
b) Interest bearing @7% w.e.from 01.04.2022(earlier @ 8% p.a.) unsecured loan given to the Fellow subsidiary (member of the same Group) namely, Kindorama Healthcare Private Limited, repayable any time within 10 years as amended (earlier 5 years) , in which the directors are directors.	850.00	850.00
c) Interest bearing @7% w.e.from 01.04.2022(earlier @ 7.5%) unsecured loan given to the Fellow subsidiary (member of the same Group) namely, Kindorama Healthcare Private Limited, repayable at any time within 5 years , in which the directors are directors.	250.00	250.00
d) Interest bearing @7.25% on unsecured loan given pursuant to loan agreement dated 31.01.2024 to the Fellow subsidiary (member of the same Group) namely, Kindorama Healthcare Private Limited, repayable at any time within 10 years , in which the directors are directors.	180.00	

1. Short Term Loans and Advances

Interest bearing unsecured loan carrying an interest rate of 8% p.a. repayable at any time in 5 years, given to the Holding Company Kinder Medical Services Private Limited in which the directors are directors maturing in next year.

Textual information (32)

Disclosure of notes on trade receivables explanatory [Text Block]

1. Trade Receivables

The movement in change in Allowance for bad and doubtful debts :	As at 31.03.2024	As at 31.03.2023
Balance as at beginning of the year	3524	90520.75
Change in allowance for bad and doubtful debts during the year	62036.5	-71856.75
Trade receivables/amounts written off during the year	0	-15140
Balance as at the end of the year	65560.5	3524

Trade receivables Ageing Schedule

As at 31.03.2024	Outstanding for following periods from due date of Payments		Outstanding for following periods from due date of Payments	Outstanding for following periods from due date of Payments	Outstanding for following periods from due date of Payments	Outstanding for following periods from due date of Payments	Total
	Not due	Less than 6 Months	6-12 Month	1-2 Years	2-3 years	More than 3 years	
Undisputed Trade Receivables – considered good	5.04	4.27	0.45				9.75
Undisputed Trade Receivables – considered doubtful							
Disputed Trade receivables - considered good							
Disputed Trade receivables – Considered doubtful							
	5.04	4.27	0.45				9.75

Less: Allowance for bad and doubtful debts							-0.644
							9.10
Balance							
Trade Receivables -unbilled dues/revenue from undischarged patients shown under the head "Other current assets"							
As at 31.03.2023	Outstanding for following periods from due date of Payments		Outstanding for following periods from due date of Payments	Outstanding for following periods from due date of Payments	Outstanding for following periods from due date of Payments	Outstanding for following periods from due date of Payments	Total
	Not due	Less than 6 Months	6-12 Month	1-2 Years	2-3 years	More than 3 years	
Undisputed Trade Receivables – considered good	8.64	5.15		0.05			13.84
Undisputed Trade Receivables – considered doubtful							
Disputed Trade receivables - considered good							
Disputed Trade receivables – Considered doubtful							
	6.64	5.15		0.05			13.84
Less: Allowance for bad and doubtful debts							-0.04
							913.80
Balance							

Trade Receivables -unbilled dues/revenue from undischarged patients shown under the head "Other current assets

Textual information (33)

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

• Cash and Bank Balances

HDFC bank has sanctioned a working capital facility in the form of an overdraft facility under CGTMSE Govt. Scheme for Rs.2,00,00,000/- in favour of the Company on 08.03.2023. The facility was secured by sole and exclusive charge on all current Assets of the Company. The facility tenor is 12 months. Interest is 8.25% (link to 3 months T Bill).The overdraft account, has credit (positive) balance.

Textual information (34)

Disclosure of notes on other current assets explanatory [Text Block]

1. Other current assets.

comprises amount receivable from the Fellow subsidiary (member of the same Group) namely, Kindorama Healthcare Private Limited, in which the directors are directors.

[200700] Notes - Additional disclosures on balance sheet

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (35) [See below]	
Claims against company not acknowledged as debt	0	0
Guarantees	3,342	3,342
Other money for which company is contingently liable	0	0
Total contingent liabilities	3,342	3,342
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	9.97
Uncalled liability on shares and other investments partly paid	0	0
Other commitments	0	0
Total commitments	0	9.97
Total contingent liabilities and commitments	3,342	3,351.97
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
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
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

Textual information (35)

Disclosure of additional balance sheet notes explanatory [Text Block]

1. Ratios

The following are analytical ratios for the year ended March 31, 2024 and March 31, 2023 :

S.No.	Ratio		Numerator	Denominator	31-Mar-24	31-Mar-23	% Change	Remarks
1	Current ratio	(in times)	Current Assets	Current Liabilities	1.59	1.84	-13.70%	
2	Debt- Equity Ratio	(in times)	Total Debts	Shareholder's equity	NA	NA	NA	There is no borrowings in the Company. Hence the Ratio is not applicable
3	Debt Service Coverage ratio	(in times)	Earning available for Debt service (note i)	Debt service= Interest + Principal repayments	NA	NA	NA	There is no borrowings in the Company. Hence the Ratio is not applicable
4	Return on Equity ratio (ROE)	(in %)	Net profit after tax	Average shareholder's equity	1.86%	7.40%	-74.90%	The change in ratio is mainly due to significantly lower profit during the year mainly due to increase in personnel and other expenses.
5	Inventory Turnover ratio	(in times)	Cost of Goods sold	Average Inventory	9.07	10.58	-14.30%	
6	Trade Receivable Turnover Ratio	(in times)	Sale	Average Trade receivable	243.63	140.42	73.50%	The change in ratio is mainly due to maintaining average trade receivables at a lower level.
7	Trade Payable Turnover Ratio	(in times)	Purchases of good and services	Average Trade payables	16.08	14.53	10.60%	
8	Net Capital Turnover Ratio	(in times)	Revenue from operations	Average Working capital= current assets- current liabilities	18.33	21.89	-16.30%	
9	Net Profit ratio	(in %)	Net profit for the year (after tax)	Revenue from Operations	1.93%	7.50%	-74.30%	The change in ratio is mainly due to significantly lower profit during the year mainly due to increase in personnel and other expenses.

The change in ratio is mainly

due to significantly lower

10	Return on Capital Employed (ROCE)	(in %)	Earning before interest and taxes	Capital Employed= Tangible net worth+ debts+deferred tax liabilities	Total	2.45%	9.71%	-74.80%
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profit during the year mainly due to increase in personnel and other expenses.

11	Return on Investment (ROI) - (on fixed income asset class)	(in %)	Interest/ Income generated from investments	Average (Investment + Fixed deposit+ Loans Given)	6.55%	6.90%	-5.10%
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Note i : Net Profit after taxes + Non-cash operating expenses + Interest + other adjustments like loss on sale of Fixed assets etc.

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

2.In the opinion of the management, assets other than Property, plant and equipment, have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated in the financial statements and all known liabilities have been provided for.

3.In the absence of confirmation from various parties, balances of various parties included under Trade Receivables, Trade Payables, Other Current Liabilities, Loans & Advances and Creditors in the Balance Sheet are as per Ledger. However, the management is of the opinion that these are fully recoverable and payable as applicable.

4.Trade Payables :Details of dues to Micro & Small enterprises as per Micro, Small & Medium Enterprises Development (MSMED) Act, 2006

Information regarding Micro and Small Enterprises has been determined to the extent such parties have been identified by the management based on information available with the Company regarding status of the suppliers as defined in that Act.

	31.03.2024	31.03.2023
	Amount	Amount
(a) the principal amount and the interest due thereon remaining unpaid to any Micro/Small supplier		
- Principal amount	6.6	3.7
- Interest thereon	-	-
(b) the interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year		
- payment made beyond the appointed date	-	-
- interest paid beyond the appointed date	-	-
(c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act	-	-
(d) the amount of interest accrued and remaining unpaid at the end of each accounting year	-	-

(e) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small/micro enterprise, for the purpose of disallowance as a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. - -

In cases, where the payment is beyond the due dates, interest is not provided since there is no demand from the vendor(s) for the same and the Company does not expect any such amount to be material even if it is demanded.

5.Particulars of loans given, guarantee given or security provided and investment made during the year as per section 186 of the Companies Act, 2013:

(a) Unsecured Loan given:

Name of the Company	Opening	Granted during the year	Refunded during the year	Closing Balance	Rate of Interest	Purpose
	Amount	Amount	Amount	Amount		
Kinder Medical Services Private Limited (Holding Company)	10	-	10	-	8.00%	Business Purpose-Working capital
Kindorama Healthcare Private Limited (Fellow Subsidiary)	1100	-	-	1100	7.00%	
Kindorama Healthcare Private Limited (Fellow Subsidiary)	-	180	-	180	7.25%	

(b) Investments made/ (sold): Nil

(c) Guarantee given:

Name of the Company	Opening	Addition/	Deletion/ returned	Closing	Propose
	Balance	during the year	during the year	Balance	
To HDFC Bank Ltd.	1500	-	-	1500	The Company has given Corporate Guarantee for Health Care Infra Finance taken by its fellow subsidiary namely Kindorama Healthcare Private Limited from HDFC Bnk Ltd. of Rs.15 crore.
(Lender of the fellow subsidiary namely Kindorama Healthcare Private Limited)					
To HDFC Bank Ltd.	250	-	-	250	The Company has given Corporate Guarantee for availing additional credit facilities by its fellow subsidiary namely Kindorama Healthcare Private Limited from HDFC Bnk Ltd. of Rs.2.50 crore.
(Lender of the fellow					

subsidiary namely
Kindorama Healthcare
Private Limited)

To HDFC Bank Ltd.	219	-	-	219	The Company has given Corporate Guarantee for availing additional credit facilities under Emergency Credit Line Gurantee Scheme of National Credit Gurantee Trustee Company Limited by its fellow subsidiary namely Kindorama Healthcare Private Limited from HDFC Bnk Ltd. of Rs. 2.19 crores in June 2020 .
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(Lender of the fellow
subsidiary namely
Kindorama Healthcare
Private Limited)

To HDFC Bank Ltd.	375	-	-	375	The Company has given Corporate Guarantee for availing additional credit facilities by its fellow subsidiary namely Kindorama Healthcare Private Limited from HDFC Bnk Ltd. of Rs. 3.75 crores in June 2022
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(Lender of the fellow
subsidiary namely
Kindorama Healthcare
Private Limited)

To HDFC Bank Ltd.	998	-	-	998	The Company has given Corporate Guarantee for availing additional credit facilities by its fellow subsidiary namely Kindorama Healthcare Private Limited from HDFC Bnk Ltd. of Rs. 9.98 crores in January 2023 .
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(Lender of the fellow
subsidiary namely
Kindorama Healthcare
Private Limited)

3342 - - 3342

(d) Security provided: Nil

6.No transactions to report against the following disclosure requirements as notified by MCA pursuant to amended Schedule III:

Undisclosed income:

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

Corporate Social Responsibility (CSR):

Section 135 of the Companies Act 2013 on Corporate Social Responsibility is not applicable as the Company does not meet threshold limits as prescribed in section 135 of the Companies Act 2013.

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

7. Additional regulatory information:

i) The Company holds title deeds of Immovable Properties in its own name (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee).

ii) The Company has not revalued its Property, Plant and Equipment.

iii) The Company has not granted any loans or advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013) either severally or jointly with any other person, that are :

(a) Repayable on demand

(b) without specifying any terms or period of repayment

The Company, has, however, granted loans to related parties (being to a holding company and to a fellow subsidiary) on terms and period of repayments in terms of their respective loan agreements as specified in Note 11.

iv) Intangible assets under development: The company does not have any intangible assets under development.

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

vi) The Company has been sanctioned a working capital facility in the form of an overdraft facility under CGTMSE Govt. Scheme for Rs.2,00,00,000/- by HDFC bank in March, 2023 on the basis of security of current assets. The overdraft account, being not utilised and has a positive balance of Rs.78,940. There is no stipulation in the sanction letter from bank to file any periodic stock and book debt statements by the Company and the Company has also accordingly not filed any quarterly returns or statements of current assets, with the bank.

The Company does not have any other borrowings from banks or financial institutions.

vii) The Company is not declared wilful defaulter by any bank or financial institution or other lender.

viii) The Company does not have any transactions with companies struck off.

ix) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

x) The Company has complied with the number of layers prescribed under clause (87) of Section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.

xi) Compliance with approved Scheme(s) of Arrangements: not applicable.

xii) Utilisation of Borrowed funds and share premium:

A. The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

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

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

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

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

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

8. Comparative figures

Previous year's figures have been regrouped/ rearranged wherever considered possible and necessary.

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

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

	01/04/2023 to 31/03/2024
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (36) [See below]

Textual information (36)

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

Summary of the Significant Accounting Policies

2.1. Basis of preparation

The financial statements are prepared under the historical cost convention on an accrual basis of accounting in accordance with the generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the Accounting Standards as specified in Annexure to the Companies (Accounting Standards) Rules, 2021, read with Section 133 of the Act, along with Rule 7 of the Companies (Accounts) Rules, 2014 and the other relevant provisions of the Companies Act, 2013.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

Rounding of amounts:

All amounts disclosed in the financial statements and notes are in Indian Rupees in Lakhs rounded off to two decimal places as permitted by Schedule III to the Companies Act, 2013, unless otherwise stated.

2.2. Classification of Current/Non-current Assets and Liabilities and Operating Cycle

All assets and liabilities have been classified as current & non-current as per company's normal operating cycle and other criteria set out in the Schedule III of the Companies Act, 2013.

Based on the nature of products / services and time between acquisition of assets for processing / rendering of services and their realization in cash and cash equivalents, operating cycle is less than 12 months. However for the purpose of current/non-current classification of assets & liabilities period of 12 months has been considered as normal operating cycle.

2.3. Use of the Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in India requires management to make judgments, estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on the management's best knowledge of the current events and actions, uncertainty about these assumption and estimates could result in outcomes requiring a material adjustment to the carrying amount of assets or liabilities in future periods. Actual results if they differ from those estimates are recognized in the year in which the results are known or materialized. Any revision to accounting estimates is recognized prospectively in the current and future periods.

2.4. Revenue Recognition:

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured and there exists reasonable certainty of its recovery.

(a) Services rendered:

Revenue from Hospital services is recognised on accrual basis when services are rendered i.e. when inpatient/ outpatients has actually received the service and accepted/consumed the same and when no significant uncertainty exists as to measureability or collectibility of the amount of consideration that would be derived from rendering the service .

Revenue also includes value of services rendered pending billing in respect of in-patients undergoing treatment as at the end of the year.

b) Sale of pharmacy and Mother & Baby product items:

" Pharmacy Sales are recognised when the risk and reward of ownership is passed to the customer and the control of goods is transferred to the customer. These are stated net of returns, discounts wherever applicable.

The Company collects Goods and Service Tax (GST) on behalf of the government and, therefore, these are not economic benefits flowing to the Company. Hence, they are excluded from revenue. "

c) Income from Sponsorships:

Sponsorship income is recognized when the underlying obligations are completed as per contractual terms.

d) Interest Income

Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

e) Other Income:

Other income is recognized on an accrual basis, except when there are significant uncertainties.

2.5. Fixed assets

2.5.1. Property, plant and equipment

a) Property, plant and equipment are stated at cost of acquisition / construction less accumulated depreciation, amortization and accumulated impairment losses, if any.

b) Cost of fixed asset/an item of property, plant and equipment comprises -

i. its purchase price, including import duties and non –refundable purchase taxes, after deducting trade discounts and rebates.

ii. any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

iii. borrowing cost directly attributable to the qualifying asset

iv. the initial estimate of the costs of dismantling, removing the item and restoring the site on which it is located, the obligation for which an enterprise incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

c) Retirements :Items of Fixed assets/property, plant and equipment retired from active use and held for disposal should be stated at the lower of their carrying amount and net realisable value and are disclosed separately under “Other Current Assets”. Any write-down in this regard should be recognised immediately in the statement of profit and loss.

"d) Derecognition : The carrying amount of an item of property, plant and equipment is derecognised on disposal or when no future economic benefits are expected from its use or disposal.

The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item and is included in the statement of profit and loss when the item is derecognised."

e) Capital work-in-progress comprises of cost incurred on fixed assets under construction/ acquisition that are not yet ready for their intended use at the Balance Sheet Date.

f) The Company identifies and determines cost of each component/part of the asset separately, if the component/part has a cost which is significant to the total cost of the asset and has useful life that is materially different from that of the remaining asset. Such items, if any, are depreciated separately.

g) Subsequent costs: The cost of replacing a component of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the component will flow to the Company and its cost can be measured reliably. The carrying amount of the replaced component is derecognised to profit or loss. The costs of the day-to-day servicing of property, plant and equipment are recognised in the profit or loss as incurred.

2.5.2. Intangible Assets

a) Identifiable intangible assets are recognised when the Company controls the asset, it is probable that future economic benefits attributed to the asset will flow to the Company and the cost of the asset can be reliably measured.

b) At initial recognition, the separately acquired intangible assets are recognised at cost of acquisition/development. Following initial recognition, the intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses, if any.

c) Intangible assets not ready for the intended use on the date of the balance sheet are disclosed as ‘intangible assets under development.

"d) An intangible asset should be derecognised (eliminated from the balance sheet) on disposal or when no future economic benefits are expected from its use and subsequent disposal.

Gains or losses arising from the retirement or disposal of an intangible asset should be determined as the difference between the net disposal proceeds and the carrying amount of the asset and should be recognised as income or expense in the statement of profit and loss."

2.6. Depreciation and amortisation :

2.6.1. Depreciation on Property, plant and equipment

Depreciation on fixed assets (other than freehold land) is provided on the written down value method, based on their respective estimate of useful lives, as given below. Estimated useful lives of assets are determined based on internal assessment estimated by the management of the Company and supported by technical advice wherever so required. The management believes that useful lives and residual values currently used, which is as

prescribed under Schedule II to the Companies Act, 2013, fairly reflect its estimate of the useful lives and residual values of fixed assets, though these lives in certain cases are different from lives prescribed under Schedule II.

Method of Depreciation : Written down

Type of Assets Useful Life in Years

Building:

- Building with RCC frame structure 60 years
- Building without RCC frame structure 30 years
- Canteen roof work (without RCC) & Room Renovation/improvement 15 years *
- Fences, wells, Internal roads (without RCC), landscaping and drainage etc. 5 years *
- Others (including temporary structures) 3 years
- Leasehold improvements Initial lease period or useful life , whichever is lower

Hospital Equipment and Machinery:

- Electrical Machinery, X-ray and electrotherapeutic apparatus 13 years
- and medical, diagnostic equipments etc.

- Other Equipments 15 years

Surgical Instruments 5 years *

Electrical Installations and Equipments 10 years

Furniture and Fittings 10 years

Vehicles

- Motor Cycles 10 years
- Motor Bus, cars 8 years

Office Equipments 5 years

Computers and data processing units :

- Server and Networks 6 years
- End user devices, such as, desktops, laptops, etc. 3 years

Individual assets whose cost does not exceed Rs.5,000 Fully depreciated in the year of purchase

*In respect of these assets, the management estimate of useful lives, based on technical assessment is lower than the useful life prescribed under Part C of Schedule II to the Companies Act, 2013.

Depreciation of an asset begins when it is available for use, i.e., when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation of an asset ceases at the earlier of the date that the asset is retired from active use and is held for disposal and the date that the asset is derecognised.

Depreciation methods, useful lives and residual values are reviewed periodically including at the end of each financial year. Any change in depreciation method, useful lives and residual values are treated as a change in accounting estimate and applied/adjusted prospectively.

2.6.2. Amortisation of intangible fixed assets

Intangible assets are amortised on a straight line basis over the estimated useful lives of respective assets from the date when the asset are available for use, as under :

Method of Amortisation :	Straight Line
Type of Assets	Useful Life in Years
Software	3 to 6 years

Assets Individually costing Rs. 5000 or less are fully depreciated in the year of acquisition.

A rebuttable presumption that the useful life of an intangible asset will not exceed ten years from the date when the asset is available for use is considered by the management.

The useful lives and amortisation method are reviewed, and adjusted appropriately, at least at each financial year end so as to ensure that the method and period of amortisation are consistent with the expected pattern of economic benefits from these assets.

2.7. Impairment of Assets

"The carrying amounts of assets are reviewed at each balance sheet date for any indication of impairment based on internal / external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life.

Based on the assessment done at each balance sheet date, recognised impairment loss is further provided depending on changes in circumstances. After recognition of impairment loss, the depreciation charge for the fixed asset is adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life. If the conditions leading to recognition of impairment losses no longer exist or have decreased, impairment losses recognised are reversed to the extent it does not exceed the carrying amount that would have been determined after considering depreciation/ amortization had no impairment loss been recognised in earlier years."

2.8. Inventories

Inventory consists of stock-in-trade of Medicines, Surgical consumables, Mother and Baby products and of Consumable Stores.

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. A write down on cost is made where the cost is not recoverable or if the selling prices have declined. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Due allowance is made for all damaged, expired and slow moving items.

The cost of inventory is measured based on first-in first-out formula.

2.9. Investments

a) Investments that are readily realizable and intended to be held for not more than a year from the date on which such investments are made are classified as current investments. All other investments are classified as long-term investments.

b) Current investments are carried at lower of cost and fair value determined on category wise basis. Long term investment are carried at cost. However, provision for diminution in value of long term investments is made to recognize a decline, other than temporary, on an individual investment basis. Current investments in liquid mutual fund investments are classified as cash and cash equivalents.

c) Long term investments which are expected to be realized within twelve months from the balance sheet date are presented under 'current investments' as 'current portion of long term investments' in accordance with the current / noncurrent classification of investments as per Schedule III of the Companies Act, 2013

2.10. Taxes on Income:

Tax expense comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act. Deferred income tax reflects the tax effect of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

Deferred tax is measured based on the tax rates and tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses under tax laws, deferred tax

assets are recognized to the extent of deferred tax liabilities or only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each balance sheet date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The Company offsets, on a year to year basis, the current tax assets and liabilities, where it has a legally enforceable right and where it intends to settle such assets and liabilities on a net basis.

2.11. Provisions and Contingent Liabilities

"A provision is recognised when the Company has a present obligation as a result of a past event and, it is probable that an outflow of resources would be required to settle the obligation and a reliable estimate can be made of the amount of obligation. Provisions are not discounted to their present value and are determined based on best estimate required to settle the obligation at each Balance Sheet date. Provisions are reviewed at each Balance Sheet date and are adjusted to reflect the current best estimation.

"

A contingent liability is possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is liability that cannot be recognised because it cannot be measured reliably. The Company does not recognise contingent liability but disclose its existence in the financial statements.

Contingent assets are not recognised in the financial statements. However Contingent assets are recognized if inflow of economic benefits/ reimbursement is considered as virtually certain.

2.12. Operating lease

Lease arrangements where risks and rewards incidental to ownership of an asset substantially vests with the lessor are classified as operating lease.

i. As a lessee

Rental expenses on assets obtained under operating lease arrangements are recognized on a straight-line basis as an expense in the Statement of Profit and Loss over the lease term of respective lease arrangement.

ii. As a lessor

Rental income from operating leases was recognised on a straight-line basis over the term of the relevant lease.

2.13. Foreign currency transactions

Transactions denominated in foreign currencies are recorded at the exchange rates prevailing on the date of the transaction.

"The date of the transaction is the date on which the transaction first qualifies for recognition in accordance with applicable accounting standards.

When an entity pays or receives consideration in advance in a foreign currency, it recognises a non-monetary asset or non-monetary liability before the recognition of the related asset, expense or income. The date of the transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income (or part of it) is the date on which the Company initially recognises the non-monetary asset or non-monetary liability arising from the payment or receipt of advance consideration." As at balance sheet date, foreign currency monetary items are translated at closing exchange rate. Foreign currency non-monetary items are carried at historical cost using exchange rate on the date of transaction.

Exchange difference arising on settlement or translation of foreign currency monetary items are recognized as income or expense in the year in which they arise except to the extent exchange differences are regarded as an adjustment to interest cost and treated in accordance with Accounting Standard 16- Borrowing Cost.

2.14. Employees' Benefits

a) Short term employee benefits

All employee benefits falling due/payable wholly within twelve months of rendering the service are classified as short-term employee benefits eg. salaries, wages, social security contributions, short term compensated absences and bonus etc. and are recognised as an expense at the undiscounted amount in the Statement of Profit and Loss in the period in which the employee renders the related service.

b) Post-employment benefits :

"i) Defined contribution plan

The defined contribution plan is post employment benefit plan under which the Company contributes fixed contribution to a government administered fund and will have no obligation to pay further contribution. The Company's defined contribution plan comprises of Provident Fund, Employee State Insurance Scheme and Labour Welfare Fund. The Company's contribution to defined contribution plans are recognized in the Statement of Profit and Loss in the period in which employee renders the related service."

"ii) Defined benefit plan

The present value of the Company's obligation towards gratuity liability is determined based on actuarial valuation done by an independent actuary at the year end using the Projected Unit Credit Method. Actuarial gains and losses are recognised immediately in the profit and loss account."

c) Other long-term employee benefits

Other long-term employee benefits comprise of leave encashment. The liability in respect of leave encashment is provided on the basis of an actuarial valuation done by an independent actuary at the year end using the Projected Unit Credit Method. Actuarial gains and losses are recognised immediately in the profit and loss account.

2.15. Earnings / Loss Per Share

Basic earnings / loss per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

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

2.16. Cash and cash equivalent

Cash and cash equivalents for the purpose of cash flow statement comprise cash in hand and cash at bank (on current account and on deposit account having original maturity of less than or equal to three months) and short-term, highly liquid investments with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage. These exclude bank balances (including deposits) held as margin money or security against borrowings, guarantees etc. being not readily available for use by the Company.

[201700] Notes - Government grants

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[201200] Notes - Employee benefits

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

	01/04/2023 to 31/03/2024
Disclosure of employee benefits explanatory [TextBlock]	Textual information (37) [See below]

Textual information (37)

Disclosure of employee benefits explanatory [Text Block]

1. Employee benefits expense

Note-(i) Employee Benefits

The Company has recognised the following Amounts in the Financial Statements in accordance with Accounting Standard -15 -Employees Benefits issued by MCA.

A) Defined Contribution Plans

The Company makes contribution towards Provident Fund to the defined contribution plan for eligible employees.

The Company has recognised following amounts as expense in the Statement of Profit and Loss :

Particulars	2023-24	2022-23
Included in contribution to Provident and Other Funds		
Employer's contribution to Provident Fund	42.33	39.41
Included in Staff Welfare		
Contribution paid in respect of Employees' State Insurance Scheme	2.43	6.26

B) Defined Benefit Plans

The Company's Liabilities on Gratuity Fund and Leave Encashment for benefit on retirement of employees are determined at the end of each Financial Year on the basis of actuarial valuation certificates obtained from Actuary in accordance with the measurement procedure as per revised AS-15.

(i)- Gratuity

Actuarial valuation of Gratuity have been done with the following assumptions:

Actuarial Assumptions

Financial Assumptions	2023-24	2022-23
Discount rate (per annum)	7.10%	7.30%
Salary growth rate (per annum)	6.00%	6.00%

Demographic Assumptions	2023-24	2022-23
Mortality Rate	100% (as % of IALM 2012-14)	100% (as % of IALM 2012-14)
Attrition/ withdrawal rate (per annum)	0.13	0.13
Change in the present value of obligation	2023-24	2022-23
Present Value of obligation as at the beginning of the period	54.43	60.86
Acquisition adjustment	-	-
Interest Cost	3.98	4.04
Current Service Cost	15.64	9.9
Benefits Paid	-17.05	-15.65
Actuarial(Gain)/Loss on obligation	44.8	-4.72
Present Value of obligation as at the end of the year	101.81	54.43
Amount of Assets/ (Obligation) recognised in the Balance Sheet:	2023-24	2022-23
Fair Value of Plan Assets as at the end of the year	-	
Present Value of obligation as at the end of the year:		
- Current Liability	17.65	8.5
- Non-Current Liability	84.16	45.94
Total PBO at the end of the year	101.81	54.43
Net Assets/(Liability) recognised in Balance Sheet	-101.81	-54.43
Amount Recognised in Statement of Profit & Loss	2023-24	2022-23

Current Service Cost	15.64	9.9
Interest Cost	3.98	4.04
Expected return to Plan Assets		
Net Actuarial (gain)/Loss Recognised in the period	44.8	-4.72
Expenses recognised in the Profit & Loss Statement	64.42	9.22

Experience Adjustment

Particulars	As on 31-03-2020	As on 31-03-2021	As on 31-03-2022	As on 31-03-2023	As on 31-03-2024
Defined Benefit Obligation	64.98	69.39	60.86	54.43	-101.81
Plan Assets	-				
Surplus/ (Deficit)	-64.98	-69.39	-60.86	-54.43	101.81
Experience adjustment on plan liabilities	-2.63	-4.32	1.77	-2.28	43.61
Expenses recognized in the statement of Profit and Loss	7.57	11.85	11.28	9.22	64.42
% of opening plan liabilities	-4.20%	-6.70%	2.60%	-3.70%	80.10%
Experience adjustment on plan assets	-	-	-	-	-

(ii)- Leave encashment

Actuarial valuation of Leave encashment have been done with the following assumptions:

Actuarial Assumptions

Financial Assumptions	2022-23	2022-23
Discount rate (per annum)	7.10%	7.30%
Salary growth rate (per annum)	6.00%	6.00%

Demographic Assumptions

Mortality Rate	100% (as % of IALM 2012-14)	100% (as % of IALM 2012-14)
Attrition/ withdrawal rate (per annum)	13.00%	13.00%
Rate of Leave Availment (per annum)	2.00%	2.00%

Change in the present value of obligation	2023-24	2022-23
Present Value of obligation as at the beginning of the year	14.49	14.95
Interest Cost	1.06	0.99
Current Service Cost	4.38	6.19
Benefits Paid	-4.11	-4.5
Actuarial(Gain)/Loss on obligation	6.16	-3.15
Present Value of obligation as at the end of the year:	21.98	14.49

Amount of Assets/ (Obligation) recognised in the Balance Sheet:	2023-24	2022-23
Fair Value of Plan Assets as at the end of the year		
Present Value of obligation as at the end of the year:		
- Current Liability	4.42	2.8
- Non-Current Liability	17.56	11.69
Present Value of obligation as at the end of the year- PBO	21.98	14.49
Assets/(Liability) recognised in Balance Sheet	-21.98	-14.49

Amount Recognised in Statement of Profit & Loss	2023-24	2022-23
Current Service Cost	4.38	6.19
Interest Cost	1.06	0.99
Expected return to Plan Assets		
Net Acturial (gain)/Loss Recognised in the period	6.16	-3.15
Expenses/(Income) recognised in the Profit & Loss Statement relating to current year	11.60	4.04

Experience Adjustment

Particulars	As on 31-03-2020	As on 31-03-2021	As on 31-03-2022	As on 31-03-2023	As on 31-03-2024
Defined Benefit Obligation	20.14	19.69	14.95	14.49	21.98
Plan Assets	-				
Surplus/ (Deficit)	-20.14	-19.69	-14.95	-14.49	-21.98
Experience adjustment on plan liabilities	-4.47	-3.5	1.04	-2.63	5.28
% of opening plan liabilities	-19.10%	-17.40%	5.30%	-17.60%	36.50%
Experience adjustment on plan assets	-		-	-	-

Notes:-

The actuarial valuation of the present value of the defined benefit obligation were carried out as at March 31, 2024. The valuation has been carried out using the Project unit credit method as per AS 15 (refer paragraph 65 of AS 15) to determine the present value of obligations and the related current service cost and, where applicable, past service cost.

The discount rate indicated above reflects the estimated timing and currency of benefit payments. It is based on the yields/rates available on applicable bonds as on the current valuation date.

The salary growth rate indicated above is the Company's best estimate of an increase in salary of the employees in future years, determined considering the general trend in inflation, seniority, promotions, past experience and other relevant factors such as demand and supply in employment market, etc

[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	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	KINDER MEDICAL SERVICES PRIVATE LIMITED	KINDER MEDICAL SERVICES PRIVATE LIMITED	KINDORAMA HEALTHCARE PRIVATE LIMITED	KINDORAMA HEALTHCARE PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U85199KL2006PTC019152	U85199KL2006PTC019152	U85110KL2014FTC037144	U85110KL2014FTC037144
Description of nature of related party relationship	Holding company	Holding company	Fellow Subsidiary company	Fellow Subsidiary company
Description of nature of transactions with related party	Refer text block	Refer text block	Refer text block	Refer text block
Related party transactions [Abstract]				
Revenue from rendering of services related party transactions			0	1.23
Advances given during year related party transactions	0	0	180	0
Interest received during year related party transactions	0.73	0.8	79.21	77
Reimbursement of expenses incurred on behalf of company during year related party transactions			2.63	0.09
Reimbursement of expenses incurred by related party during year related party transactions			2.81	1.32
Provision of guarantees or collateral by enterprise related party transactions			0	1,373
Other related party transactions expense			1.09	1.36
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	10	0.91	0.35
Amounts receivable related party transactions	0	0	4,703.99	4,511.3
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
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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	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	VETHODY KUMARAN PRADEEPKUMAR	VETHODY KUMARAN PRADEEPKUMAR	Kinder Women's Welfare Trust	Kinder Women's Welfare Trust
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BRUPP9279G	BRUPP9279G	AACTK5689B	AACTK5689B
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	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	Refer text block	Refer text block	Refer text block	Refer text block
Related party transactions [Abstract]				
Revenue from rendering of services related party transactions			0.06	0.06
Other related party transactions expense	3.6	3.6		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	60	60	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0.77	0.78	0	0
Amounts receivable related party transactions	0	0	0.01	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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on related party explanatory [TextBlock]	Textual information (38) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

Textual information (38)

Disclosure of notes on related party explanatory [Text Block]

Related party disclosures

As required by Accounting Standard 18, "Related Party Disclosures" issued by the Institute of Chartered Accountants of India :

A) Related parties relationship where control exists :

Nature of related party relationship	Name of related party
Holding Company	Kinder Medical Services Private Limited
Ultimate Holding Company	Intermediate Parent: Kiddies Clinic Associates Pte. Limited, Singapore
Ultimate Parent: Kinder Medical Group Pte Ltd., Singapore.	

(B) Other related parties with whom the Company has transactions during the year:

Nature of related party relationship	Name of related party
Key Management Personnel (KMP)	Dr.Vethody Kumaran Pradeepkumar - Director and appointed as Managing Director
Fellow subsidiary - members of the same Group	i) Kindorama Healthcare Private Limited
Enterprises where Key Managerial Personnel/ relative have significant influence	i) Kinder Women's Welfare Trust

(C) Transactions with related parties during the financial year and outstanding balances as at year end :

	Key managerial personnels	Key managerial personnels	Holding Company & Fellow Subsidiary	Holding Company & Fellow Subsidiary	Enterprises where KMP/ Relative have substantial influence	Enterprises where KMP/ Relative have substantial influence
	31.03.2024	31.03.2023	31.03.2024	31.03.2023	31.03.2024	31.03.2023
Income						
Rent						
- Kinder Women's Welfare Trust	-	-	-	-	0.06	0.06
Interest Income on Loan						

Holding Company-

- Kinder Medical Services Private Limited	0.73	0.8
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Fellow Subsidiary-

- Kindorama Healthcare Private Limited	79.21	77
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Laboratory and procedure fees

Fellow Subsidiary-

- Kindorama Healthcare Private Limited	-	1.23
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Expenses

Remuneration/Salary (including perquisites)

*:

'- Dr.Vethody Kumaran Pradeepkumar	60	60
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* Provision for employee benefits, which are based on actuarial valuation done on an overall Company basis, is excluded.

Rent

- Dr.Vethody Kumaran Pradeepkumar	3.6	3.6	-	-
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Sterlization charges

Fellow Subsidiary-

- Kindorama Healthcare Private Limited	-	1.09	0.5	-
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OP service

Fellow Subsidiary-

- Kindorama Healthcare Private Limited	-	0.86
--	---	------

Payments/ Expenses Reimbursed/
Reimbursible

Fellow Subsidiary-

- Kindorama Healthcare Private Limited	2.63	0.09
--	------	------

Payments/expenses recovered/recoverable

Fellow Subsidiary-

- Kindorama Healthcare Private Limited	2.81	1.32
--	------	------

Unsecured loan given to :

Holding Company-

- Kinder Medical Services Private Limited	-	-
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Fellow Subsidiary-

- Kindorama Healthcare Private Limited	180	-
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Unsecured loan Repayment

Holding Company-

- Kinder Medical Services Private Limited	10
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Corporate Guarantee provided

Corporate Guarantee in connection with loan made by HDFC Bank to the Fellow Subsidiary*

- Kindorama Healthcare Private Limited	-	-	1373	-
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Balance outstanding on 31 March (Year end):

Amount Payable (Cr.)

- Dr.Vethody Kumaran Pradeepkumar	0.77	0.78	-	-	-	-
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-Kindorama Healthcare Private Limited	0.91	0.35
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Amount Receivable (Dr.)

-Kinder Womens' Trust	0.01	-
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Loan recoverable:

-Kinder Medical Services Private Limited	-	10
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- Kindorama Healthcare Private Limited	1280	1100
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Interest on loan receivable

- Kindorama Healthcare Private Limited	81.99	69.3
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Corporate Guarantee given:

-Kindorama Healthcare Private Limited	-	3342	3342	-
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[201400] Notes - Leases

Disclosure of minimum operating lease payments by lessee [Table]

..(1)

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

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of operating lease by lessee [Abstract]				
Disclosure of minimum operating lease payments by lessee [Abstract]				
Disclosure of operating lease by lessee [LineItems]				
Minimum operating lease payments payable	15.38	16.99	52.63	59.58

Disclosure of minimum operating lease payments by lessee [Table]

..(2)

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

Maturity [Axis]	Later than five years [Member]	
	31/03/2024	31/03/2023
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of operating lease by lessee [Abstract]		
Disclosure of minimum operating lease payments by lessee [Abstract]		
Disclosure of operating lease by lessee [LineItems]		
Minimum operating lease payments payable	57.76	84.84

Disclosure of future minimum lease payments receivable under non cancellable operating leases by lessor [Table]

..(1)

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

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Disclosure of finance lease and operating lease by lessor [Abstract]				
Disclosure of operating lease by lessor [Abstract]				
Disclosure of future minimum lease payments receivable under non cancellable operating leases by lessor [Abstract]				
Disclosure of future minimum lease payments receivable under non cancellable operating leases by lessor [LineItems]				
Minimum operating lease payments receivable	0.03	3.75	0	0

Disclosure of future minimum lease payments receivable under non cancellable operating leases by lessor [Table]

..(2)

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

Maturity [Axis]	Later than five years [Member]	
	31/03/2024	31/03/2023
Disclosure of finance lease and operating lease by lessor [Abstract]		
Disclosure of operating lease by lessor [Abstract]		
Disclosure of future minimum lease payments receivable under non cancellable operating leases by lessor [Abstract]		
Disclosure of future minimum lease payments receivable under non cancellable operating leases by lessor [LineItems]		
Minimum operating lease payments receivable	0	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of leases explanatory [TextBlock]	Textual information (39) [See below]	
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (39)

Disclosure of leases explanatory [Text Block]

Leases

Operating leases:

a) Company as a lessee

The Company has entered into operating lease of a building for running its clinic at Thottunkal Plaza situated at Ambalappuzha Taluk, Kerala on 25th November, 2022 for a period of 10 years. The Company got the possession of the premises on 9th December, 2022 in order to make some leasehold improvements. The said work was completed by 8th March, 2023 in the initial 3 months fit-out period (during which no rent shall be payable). The periodic rent is fixed over the lease term which has commenced from the said 8th March, 2023. The party agrees to increase rent by 5% after 3 years and thereafter on yearly basis. The Company has given interest free refundable security deposits in accordance with the agreed terms. The Company has the option to terminate the lease by giving 3 months written notice period to the lessor. The lessors do not have option to terminate the leases for the entire lease term except in case of default in lease terms by the Company.

The Company has entered into certain operating leases for residential premises for employees and doctors and for office premises and guest house. These lease arrangements are usually renewable for further period on mutual consent on mutually agreeable terms.

31.03.2024 31.03.2023

a) With respect to all operating leases

Lease payments recognized in the statement of profit and loss during the year(Net of input GST)	26.43	14.32
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b) With respect to non-cancellable operating lease, the future minimum lease payments (inclusive of applicable GST) are as follows:

Not later than one year	15.38	16.99
-------------------------	-------	-------

Later than one year and not later than five years	52.63	59.58
---	-------	-------

Later than 5 years	57.76	84.84
--------------------	-------	-------

The Company has not entered into any operating lease or finance leases.

b) Company as a lessor

The Company has leased out part of the hospital space for the purpose of operating a canteen/restaurant for staff and patients in the hospital premises, office purposes of the Kinder Women's Welfare Trust and opening a branch shop in the hospital premises for selling kids and baby products. These lease agreements are cancellable and are usually renewable for further period on mutual consent on mutually agreed terms and range between 11 months upto 3 years.

31.03.2024 31.03.2023

a) With respect to all operating leases	8.78	8.09
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Lease payments recognized in the statement of profit and loss during the year

b) With respect to non-cancellable operating lease, the future minimum lease payments are as follows:

Not later than one year	0.03	3.75
Later than one year and not later than five years	-	-
Later than 5 years		

The Company has not entered into any finance leases.

[300300] Notes - Earnings per share

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]	Textual information (40) [See below]	
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 2,63,00,000	[shares] 2,63,00,000
Adjusted weighted average shares	[shares] 0	[shares] 0
Diluted weighted average shares	[shares] 2,63,00,000	[shares] 2,63,00,000
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Numerator to calculate basic earnings per share	53.75	204.5
Adjustments to reconcile numerator to calculate basic earning per share to net profit or loss as per statement of profit or loss	0	0
Profit (loss) for period	53.75	204.5
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Numerator to calculate diluted earnings per share	53.75	204.5
Adjustments to reconcile numerator to calculate diluted earning per share to net profit or loss as per statement of profit or loss	0	0
Profit (loss) for period	53.75	204.5

Textual information (40)

Disclosure of earnings per share explanatory [Text Block]

Earnings Per Share		Year ended	Year ended
		31.03.2024	31.03.2023
Profit (Loss) attributable to equity shareholders- for Basic & Diluted EPS	Rs. In Lakhs	53.75	204.5
Weighted average no of shares for calculation of EPS	No. of shares	2,63,00,000	2,63,00,000
Nominal Value of Share		Rs. 10/-	Rs. 10/-
Earning Per Share :			
- Basic EPS	Rs. Per share	0.2	0.78
- Diluted EPS	Rs. Per share	0.2	0.78

[202800] Notes - Subsidiary information

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

	01/04/2023 to 31/03/2024
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[201900] Notes - Income taxes

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

	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (41) [See below]	
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, employee benefits	31.15	17.35
Deferred tax asset, other	(A) 91.07	(B) 86.15
Total deferred tax assets	122.22	103.5

Footnotes

(A) On fiscal allowances(depreciation) on fixed assets : 89.19 On allowance of doubtful debts : 0.17 On allowance of Lease equilisation : 1.26 On other timing differences : 0.45

(B) On fiscal allowances(depreciation) on fixed assets : 85.09 On allowance of doubtful debts : 0.01 On allowance of Lease equilisation : 0.87 On other timing differences : 0.18

Textual information (41)**Disclosure of notes on income taxes explanatory [Text Block]**

• Deferred tax assets

Deferred tax assets	As at 31.03.2024	Charged/ (Credited) to the Profit and Loss	As at 31.03.2023
Deferred Tax Assets			
On provision for leave encashment	553175	188534	364641
On provision for gratuity	2562324	1192315	1370009
On fiscal allowances(depreciation) on fixed assets	8919308	410348	8508960
On allowance of doubtful debts	16502	15613	889
On allowance of Lease equilisation	126380	39588	86792
On other timing differences	44676	26087	18589
Deferred Tax Assets	12222365	1872485	10349880
Deferred Tax Liabilities	0	0	0
	0	0	0
Deferred Tax Assets - Net	12222365	1872485	10349880

[202400] Notes - Investments in associates

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

	01/04/2023 to 31/03/2024
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No

[202500] Notes - Financial reporting of interests in joint ventures

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

	01/04/2023 to 31/03/2024
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[202100] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of contingent liabilities [Table]**

..(1)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]		Other guarantees given [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [LineItems]				
Description of nature of contingent liabilities	Refer to child member	Refer to child member	Refer text block	Refer text block
Estimate of financial effect of contingent liabilities	3,342	3,342	3,342	3,342

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

	01/04/2023 to 31/03/2024
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	Textual information (42) [See below]
Disclosure of other provisions explanatory [TextBlock]	
Disclosure of contingent liabilities explanatory [TextBlock]	

Textual information (42)

Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [Text Block]

Contingent liabilities and commitments	31.03.2024	31.03.2023
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(to the extent not provided for)

(i) Contingent liabilities

a) Claims against the company not acknowledged as debts	-	-
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Income Tax Matter:

In respect of Assessment year 2013-14, the Income tax Officer has made certain errors in the Assessment Order under section 143(3) of the Income Tax Act, 1961. This has resulted in reduction of loss carried forward by the Company in its tax return by Rs. 122.02 lacs. As the assessee was still in losses, there is no demand / tax liability. The Company has requested for rectification under section 154 of the Income Tax Act, 1961. The Company does not expect the outcome of these proceedings to have a material impact on its financial position.

b) Guarantees	3342.00	3342.00
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The Company has given Corporate Guarantee for Health Care Infra Finance taken by its fellow subsidiary namely Kindorama Healthcare Private Limited from HDFC Bnk Ltd. of Rs.15 crore .Further the Company has given another corporate guarantee for availing additional credit facilities by the said fellow subsidiary from HDFC Bank Ltd. of Rs. 2.50 crores in 2019 , Rs. 2.19 crores in 2020 and Rs. 3.75 crores and Rs. 9.98 crores in 2022.

c) Other money for which the company is contingently liable	-	-
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(ii) Commitments

a) Capital Commitments :

Estimated amount of contracts remaining to be executed on capital account net of capital advances and not provided for	-	9.97
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b) Other Commitments	-	-
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[202700] Notes - Cash flow statements

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

	31/03/2024	31/03/2023	31/03/2022
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	78.05	148.86	75.48
Other differences to cash and cash equivalents in statement of cash flows	(A) 0	(B) -100	
Total cash and cash equivalents	78.05	248.86	

Footnotes

(A) Deposits with original maturity of more than 12 months : 0

(B) Deposits with original maturity of more than 12 months : -100

[100200] Statement of profit and loss

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	883.39	834.07
Revenue from sale of services	1,900.5	1,885.92
Other operating revenues	5.46	5.18
Total revenue from operations other than finance company	2,789.35	2,725.17
Total revenue from operations	2,789.35	2,725.17
Other income	112.88	103.74
Total revenue	2,902.23	2,828.91
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	548.37	549.69
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.26	-21.15
Employee benefit expense	845.72	697.96
Finance costs	0.24	2.69
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	157.04	143.14
Amortisation expense	1.54	0.95
Total depreciation, depletion and amortisation expense	158.58	144.09
CSR expenditure	0	0
Other expenses	1,277.87	1,180.26
Total expenses	2,831.04	2,553.54
Total profit before prior period items, exceptional items, extraordinary items and tax	71.19	275.37
Total profit before extraordinary items and tax	71.19	275.37
Total profit before tax	71.19	275.37
Tax expense [Abstract]		
Current tax	36.17	72.94
Deferred tax	-18.73	-2.07
Total tax expense	17.44	70.87
Total profit (loss) for period from continuing operations	53.75	204.5
Total profit (loss) for period before minority interest	53.75	204.5
Total profit (loss) for period	53.75	204.5
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 0.2	[INR/shares] 0.78
Diluted earnings per equity share	[INR/shares] 0.2	[INR/shares] 0.78

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	883.39	834.07
Total revenue from sale of products	883.39	834.07
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	1,900.5	1,885.92
Total revenue from sale of services	1,900.5	1,885.92
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	5.46	5.18
Total other operating revenues	5.46	5.18
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (43) [See below]	
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	86.14	83.52
Total interest income on current investments	86.14	83.52
Total interest income	86.14	83.52
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	26.74	20.22
Total other non-operating income	26.74	20.22
Total other income	112.88	103.74
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense borrowings	0	2.36
Other interest charges	(A) 0.24	(B) 0.33
Total interest expense	0.24	2.69
Total finance costs	0.24	2.69
Employee benefit expense [Abstract]		
Salaries and wages	714.15	629.47
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	42.33	39.41
Total contribution to provident and other funds	42.33	39.41
Gratuity	64.42	9.22
Staff welfare expense	24.82	19.86
Total employee benefit expense	845.72	697.96
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	95.85	101.62
Power and fuel	116.24	101.63
Rent	26.43	14.32
Repairs to building	19.08	20.04
Repairs to machinery	42.12	30.84
Insurance	3.31	2.72
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Telephone postage	5.52	4.11

Printing stationery	27.67	26.81
Travelling conveyance	11.83	15.41
Legal professional charges	26.82	25.37
Vehicle running expenses	12.75	9.1
Safety security expenses	32.64	32.42
Directors sitting fees	0	0
Donations subscriptions	0.79	2.36
Bank charges	12.53	12.99
Advertising promotional expenses	66.85	30.8
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	9.15	9.15
Payment for reimbursement of expenses	0.12	0.07
Total payments to auditor	9.27	9.22
Miscellaneous expenses	(C) 768.17	(D) 740.5
Total other expenses	1,277.87	1,180.26
Current tax [Abstract]		
Current tax pertaining to previous years	-0.96	0.46
Current tax pertaining to current year	37.13	72.48
Total current tax	36.17	72.94

Footnotes

(A) On delayed payment of statutory payments : 0.24

(B) On delayed payment of statutory payments : 0.33

(C) Repairs & Maintenance: oTHERS : 7.17 Rates, taxes and License fees : 16.44 Bad Debts : 0.05 Less: Allowance for doubtful debts adjusted/ utilised : 0 Allowance for doubtful debts : 0.62 Professional fee to Doctors : 576.44 Laboratory tests and other procedures outsourced expenses : 75.71 Housekeeping Charges : 58.19 Callibration charges : 1.88 Contribution to political parties : 0.87 Hospital/Office maintenance : 7.57 Water charges : 7.75 Sundry advances, deposits and balances written off : 0.05 Loss on sale of property, plant and equipment (Net) : 3.07 Loss on Property, plant and equipment discarded : 0 Miscellaneous Expenses : 9.96 NABH Accreditation Expenses : 2.4

(D) Repairs & Maintenance: oTHERS : 17.67 Rates, taxes and License fees : 16.24 Bad Debts : 0.15 Less: Allowance for doubtful debts adjusted/ utilised : -0.15 Allowance for doubtful debts : 0 Professional fee to Doctors : 545.85 Laboratory tests and other procedures outsourced expenses : 73.29 Housekeeping Charges : 57.01 Callibration charges : 1.59 Contribution to political parties : 1.52 Hospital/Office maintenance : 6.21 Water charges : 5.65 Sundry advances, deposits and balances written off : 0.29 Loss on sale of property, plant and equipment (Net) : 0 Loss on Property, plant and equipment discarded : 1.98 Miscellaneous Expenses : 8.65 NABH Accreditation Expenses : 4.55

Textual information (43)

Disclosure of notes on other income explanatory [Text Block]

1. Other Income

19: Other income	Year ended 31.03.2024	Year ended 31.03.2023
Interest income Refer Note (i) below	86.14	83.52
Other non-operating income (Refer Note (ii) below):	26.74	20.22
	112.88	103.74
Note (i) : Interest Income comprises:		
Interest on Deposit with Kerala State Electricity Board	1	0.7
Interest on fixed deposit with banks	4.93	3.87
Interest on intercorporate loan to holding company	0.73	0.8
Interest on Income Tax refund	-	1.15
Interest on intercorporate loan to fellow subsidiary	79.21	77
Interest on investment in NSC	0.27	-
	86.14	83.52
Note (ii) : Other non-operating income comprises of :		
Notice pay & recoveries from employees	3.01	2.79
Liabilities / provisions no longer required written back	2.61	0.51
Allowances for doubtful debts/ expected credit loss written back	-	0.72
License fee/ Rental Income	8.78	8.09

Income from Sponsorship/Contributions/participation etc. in programs/workshops	9.27	6.35
Scrap sale	0.49	0.73
Miscellaneous Income	2.6	1.02
	26.74	20.22

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]	Textual information (44) [See below]	
Changes in inventories of stock-in-trade	0.26	-21.15
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0.26	-21.15
Revenue hospitals healthcare clinics	1,900.5	1,885.92
Total gross income from services rendered	1,900.5	1,885.92
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 manufactured goods	883.39	834.07
Total domestic turnover goods, gross	883.39	834.07
Total revenue from sale of products	883.39	834.07
Domestic revenue services	1,900.5	1,885.92
Total revenue from sale of services	1,900.5	1,885.92
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

Textual information (44)

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

Payments to auditors comprises: (excluding eligible GST input) :	31.03.2024	31.03.2023
As auditor :		
- Statutory Audit fees	4	4
- Calendar year Audit fees	4	4
- Tax Audit Fees	1.15	1.15
For reimbursement of expenses	0.12	0.07
Total	9.27	9.22

[300100] Notes - Revenue

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

	01/04/2023 to 31/03/2024
Disclosure of revenue explanatory [TextBlock]	Textual information (45) [See below]

Textual information (45)

Disclosure of revenue explanatory [Text Block]

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured and there exists reasonable certainty of its recovery.

(a) Services rendered:

Revenue from Hospital services is recognised on accrual basis when services are rendered i.e. when inpatient/ outpatients has actually received the service and accepted/consumed the same and when no significant uncertainty exists as to measureability or collectibility of the amount of consideration that would be derived from rendering the service .

Revenue also includes value of services rendered pending billing in respect of in-patients undergoing treatment as at the end of the year.

b) Sale of pharmacy and Mother & Baby product items:

" Pharmacy Sales are recognised when the risk and reward of ownership is passed to the customer and the control of goods is transferred to the customer. These are stated net of returns, discounts wherever applicable.

The Company collects Goods and Service Tax (GST) on behalf of the government and, therefore, these are not economic benefits flowing to the Company. Hence, they are excluded from revenue. "

c) Income from Sponsorships:

Sponsorship income is recognized when the underlying obligations are completed as per contractual terms.

d) Interest Income

Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

e) Other Income:

Other income is recognized on an accrual basis, except when there are significant uncertainties.

[300700] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

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

Key managerial personnels and directors [Axis]	1	2	3
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	THOTTUPURA RAMACHANDRAN SASEENDRANATH	ANURAG AGGARWAL	VETHODY KUMARAN PRADEEPKUMAR
Director identification number of key managerial personnel or director	03019732	06954443	02232466
Permanent account number of key managerial personnel or director	AGEPS1135L	AAEPA6036G	BRUPP9279G
Date of birth of key managerial personnel or director	15/05/1946	17/11/1961	23/06/1957
Designation of key managerial personnel or director	Director	Director	Managing Director
Qualification of key managerial personnel or director	M.com	CHARTERED ACCOUNTANT	MBBS,MRCP,DCH(IRE),FAMS
Shares held by key managerial personnel or director	[shares] 9,300	[shares] 0	[shares] 24,36,200
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	0	0	60
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	60
Sweat equity key managerial personnel or director	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0
Other commission key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	60

[301000] Notes - Corporate social responsibility

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

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No