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Year	Period	Desc	Curr	Currency	Name of the Entity	Entity
2008	Apr	30th Apr	AED	UAE Dirham	NAME OF THE COMPANY	
2009	May	31st May	AUD	Australian Dollars	TRF LIMITED	TRFI
2010	Jun	30th June	BDT	Bangladesh Taka	ADITYA AUTOMOTIVE APPLICATIONS PRIVATE LIMITED	AAAP
2011	July	31st July	CAD	Canadian Dollars	TRF HOLDINGS LIMITED	TRFH
2012	Aug	31st Aug	CNY	Chinese Yuan	TRF SINGAPORE PTE LIMITED	TRFS
2013	Sep	30th Sep	DEM	German Mark	YORK TRANSPORT EQUIPMENT PTE LIMITED	YORK
2014	Oct	31st Oct	EUR	Euro	DUTCH LANKA TRAILER MANUFACTURING LIMITED	DLTL
2015	Nov	30th Nov	FCFA	Franc CFA	DUTCH LANKA ENGINEERING PRIVATE LIMITED	DLE
2016	Dec	31st Dec	GBP	Great Britain Pound	DUTCH LANKA TRAILER MANUFACTURERS LLC	DLCC
2017	Jan	31st Jan	HKD	Hong Kong Dollar	TATA INTERNATIONAL DLT PRIVATE LIMITED	TDLT
2018	Feb	29th Feb	IDR	Indonesian Rupiah	HEWITT ROBINS INTERNATIONAL HOLIDNGS LIMITED	HRIL
2019	Mar	31st Mar	INR	Indian Rupees	CONSOLIDATED FINANCIAL STATEMENTS	CFS
2020			JPY	Japanese Yen		
2021			LKR	Sri Lankan Rupees		
2022			MYR	Malaysian Ringgit		
2023			NLG	Netherlandies Guilder		
2024			OMR	Omani Riyal		
2025			PHP	Philippine Peso		
2026			SGD	Singapore Dollars		
2027			THB	Thailand Bhat		
2028			USD	US Dollars		
2029			VND	Vietnam Dong		
2030			ZAR	Rand		



TRF LIMITED
A TATA Enterprise

Annex 100 - Financial Statements - Ind AS Format

Name of the company	>>>	TRF SINGAPORE PTE LIMITED	
Financial Year	>>>	2022	
Period	>>>	Mar	
Reporting currency	>>>	SGD	Audit Status
			↓
BS Reporting Period	>>>	As at 31 Mar 2022	Unaudited
BS Comparative Period	>>>	As at 31 Mar 2021	Audited
PL Reporting Period	>>>	Apr-Mar 2022	Unaudited
PL Comparative Period	>>>	Apr-Mar 2021	Audited

TRF SINGAPORE PTE LIMITED
Balance Sheet as at 31st Mar 2022

Amount in SGD

	Note	As at 31 Mar 2022 Unaudited	As at 31 Mar 2021 Audited
(I) ASSETS			
(1) Non-current assets			
(a) Goodwill on consolidation	01	-	-
(b) Fixed assets			
(i) Tangible assets	02	-	-
(ii) Capital work-in-progress	02	-	-
(iii) Other Intangible assets	03	-	-
(iv) Intangible assets under development	03	-	-
		-	-
(c) Equity accounted investments	04	-	-
(d) Investments in subsidiaries	05	-	-
(e) Financial assets			
(i) Other non-current investments	06	-	-
(ii) Trade receivables	07	-	-
(iii) Other financial assets	08	-	-
(iv) Derivative assets	09	-	-
(f) Retirement benefit assets	10	-	-
(g) Other non-financial assets	11	-	-
(h) Non current tax asset		6,077	6,077
(i) Deferred tax assets			
		6,077	6,077
(2) Current assets			
(a) Inventories	12	-	-
(b) Financial assets			
(i) Current investments	13	-	-
(ii) Trade receivables	07	-	-
(iii) Cash and bank balances	14	3,372,421	3,249,527
(iv) Other financial assets	08	300,072	554,483
(v) Derivative assets	09	-	-
(c) Retirement benefit assets	10	-	-
(d) Other non-financial assets	11	2,550	2,550
(e) Current tax assets			
(f) Assets Held for Sale		6,839,037.32	7,835,028.03
		10,514,080.25	11,641,587.23
TOTAL ASSETS		10,520,156.83	11,647,663.81
(II) EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share Capital	15	20,440,175.80	20,440,175.80
(b) Other equity			
(i) Equity component of other financial instruments	16	-	-
(ii) Retained earnings	17	(10,468,801.99)	(9,382,004.57)
(iii) Other components of equity	18	-	-
(c) Non controlling interest			
(i) Equity Share Capital	19	-	-
(ii) Other Equity	19	-	-
		9,971,373.80	11,058,171.22
(2) Share application money pending allotment	16	-	-
(3) Non-current liabilities			
(a) Financial liabilities			
(i) Long term borrowings	20	-	-
(ii) Derivative liabilities	09	-	-
(iii) Trade payables	21	-	-
(iv) Other financial liabilities	22	-	-
(b) Long term provisions	23	-	-
(c) Retirement benefit obligations	10	-	-
(d) Other non-financial liabilities	24	445,000.00	445,000.00
(e) Non current tax liabilities	25	-	-
(f) Deferred tax liabilities			
		445,000.00	445,000.00
(4) Current liabilities			
(a) Financial liabilities			
(i) Short term borrowings	20	-	-
(ii) Derivative liabilities	09	-	-
(iii) Trade payables	21	-	-
(iv) Other financial liabilities	22	-	-
(b) Short term provisions	23	103,783.02	144,492.58
(c) Retirement benefit obligations	10	-	-
(d) Other non-financial liabilities	24	-	-
(e) Current tax liabilities	25	-	-
		103,783.02	144,492.58
TOTAL EQUITY AND LIABILITIES		10,520,156.83	11,647,663.81

TRF SINGAPORE PTE LIMITED
Consolidated Statement of Profit & Loss for the period Apr-Mar 2022

Amount in SGD

		Note	Apr-Mar 2022 Unaudited	Apr-Mar 2021 Audited
I	Revenue from operations	26	-	-
II	Other Income	27	22,563.05	73,378.79
III	Total Revenue (I + II)		22,563.05	73,378.79
IV	EXPENSES			
(a)	Raw materials consumed		-	-
(b)	Payment of sub-contractors			
(c)	Purchases of finished, semi-finished and other products			
(d)	Changes in stock of finished goods, work-in-progress and stock-in-trade	29	-	-
(e)	Employee benefit expense	30	-	-
(f)	Finance costs	31	832.69	2,867.29
(g)	Depreciation and amortisation expense		-	-
(1)	Property Plant and Equipment - Deprn		-	
(2)	Intangible Fixed Assets - Amortisation		-	
(h)	Other expenses	32	1,110,525.27	4,850,944.28
	Total Expenses (IV)		1,111,357.96	4,853,811.57
V	Share of profit / (loss) of joint ventures and associates		-	-
(1)	Share of profit / (loss) of joint ventures			
(2)	Share of profit / (loss) of associates			
VI	Profit/(loss) before exceptional items and tax (III - IV + V)		(1,088,794.91)	(4,780,432.79)
VII	Exceptional Items			-
VIII	Profit/(loss) before tax after exceptional items (VI + VII)		(1,088,794.91)	(4,780,432.79)
IX	Tax Expense			
(1)	Current tax		(1,997.49)	5,354.71
(i)	Current tax		(1,997.49)	5,354.71
(ii)	Current tax relating to previous years			
(2)	Deferred tax		-	-
(i)	Deferred tax			
(ii)	Deferred tax relating to previous years			
(3)	MAT Credit			
	Total tax expense		(1,997.49)	5,354.71
X	Profit/(loss) for the period (VIII - IX)		(1,086,797.42)	(4,785,787.50)
XI	Profit/(Loss) for the period attributable to:			
	Owners of the Company		(1,086,797.42)	(4,785,787.50)
	Non controlling interests			
			(1,086,797.42)	(4,785,787.50)
XII	Other comprehensive income		-	-
A	(i) Items that will not be recycled to profit or loss		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B	(i) Items that will be reclassified to profit or loss		-	-
	(ii) Income tax on items that will be reclassified to profit or loss		-	-
XII	Total comprehensive income for the period (X + XII)		(1,086,797.42)	(4,785,787.50)
XIII	Total comprehensive income for the period attributable to:			
	Owners of the Company		(1,086,797.42)	(4,785,787.50)
	Non controlling interests		-	-
			(1,086,797.42)	(4,785,787.50)
XIV	Earnings per equity share			
(1)	Basic			
(2)	Diluted			

TRF SINGAPORE PTE LIMITED
Statement of other comprehensive income for the period Apr-Mar 2022

Amount in SGD

	Apr-Mar 2022 Unaudited	Apr-Mar 2021 Audited
I Items subsequently reclassified to profit or loss		
(a) Foreign currency translation differences - foreign Companies/operations	-	-
(i) Additions/(Deductions) to Reserves		
(ii) Recycled to P&L - General		
(vi) Tax impact		
(vii) Share of OCI - JV		
(viii) Share of OCI - Asso		
(ix) CFS Adjustments		
(x) Exchange differences on consolidation		
(b) Fair value of cash flow hedges	-	-
(i) Additions/(Deductions) to Reserves		
(ii) Recycled to P&L - General		
(iii) Recycled to P&L - Non occurrence of forecast transaction		
(iv) Basis Adjustment		
(vi) Tax impact		
(vii) Share of OCI - JV		
(viii) Share of OCI - Asso		
(ix) CFS Adjustments		
(x) Exchange differences on consolidation		
(d) Fair valuation of financial assets (other than equity instruments) designated as fair value	-	-
(i) Additions/(Deductions) to Reserves		
(ii) Recycled to P&L - General		
(iii) Recycled to P&L - Non occurrence of forecast transaction		
(vi) Tax impact		
(vii) Share of OCI - JV		
(viii) Share of OCI - Asso		
(ix) CFS Adjustments		
(x) Exchange differences on consolidation		
	-	-
II Items not subsequently reclassified to profit or loss		
(e) Revaluation of property, plant and equipment	-	-
(i) Additions/(Deductions) to Reserves		
(ii) Recycled to P&L - General		
(iii) Recycled to P&L - Non occurrence of forecast transaction		
(vi) Tax impact		
(vii) Share of OCI - JV		
(viii) Share of OCI - Asso		
(ix) CFS Adjustments		
(x) Exchange differences on consolidation		
(f) Remeasurement gains / (losses) on defined benefit plans	-	-
(i) Additions/(Deductions) to Reserves		
(ii) Recycled to P&L - General		
(iii) Recycled to P&L - Non occurrence of forecast transaction		
(vi) Tax impact		
(vii) Share of OCI - JV		
(viii) Share of OCI - Asso		
(ix) CFS Adjustments		
(x) Exchange differences on consolidation		
(g) Fair valuation of equity instruments designated as fair value through OCI	-	-
(i) Additions/(Deductions) to Reserves		
(ii) Recycled to P&L - General		
(iii) Recycled to P&L - Non occurrence of forecast transaction		
(vi) Tax impact		
(vii) Share of OCI - JV		
(viii) Share of OCI - Asso		
(ix) CFS Adjustments		
(x) Exchange differences on consolidation		
	-	-
III Total Other Comprehensive Income (I+II)	-	-
VI Other comprehensive income attributable to:		
(1) Owners of the Company	-	-
(2) Share of MI in Other comprehensive income	-	-
(i) Foreign currency translation reserve		
(ii) Cash flow hedge reserve		
(iv) Investment revaluation reserve (other than equity instruments)		
(v) Revaluation reserve		
(vi) Remeasurement gains/(losses)		
(vii) Equity instruments revaluation reserve		

TRF Singapore

Movement in Long-term Borrowings

TRF Singapore SGD

Opening Balance	
Long term Loans	-
Current Maturity of LT Debts	
	-
New Loans	-
Loans Repaid	
Amount payable to holding co	-
Ex Fluctuation recog in FCMITDA	
Ex Fluctuation recog in FC Receivable	
Ex Fluctuation recog in PI	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	
Change in Loan Issue Expenses	
	-
Closing Balance	
Long term Loans	-
Current Maturity of LT Debts	
	-
	-

Movement in Lease - Finance Lease obligation

Opening Balance	
Long term Loans	
Current Maturity of LT Debts	
	-
New Loans	
Loans Repaid	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation	
	-
Closing Balance	
Long term Loans	
Current Maturity of LT Debts	
	-
	-

Movement in Cash Credit and Working Capital Demand and other short term loans

Opening Balance	
Working Capital Demand Loan	
Cash Credit	
Short term loans	
Working capital loans from others	
	-
Movement	

New Loans
Ex Fluctuation on Consolidation Sub Level
Ex Fluctuation on Consolidation TRF Level

-

Closing Balance
Working Capital Demand Loan
Cash Credit
Short term loans
Working capital loans from others

-

Movement in Buyer's Credit

Opening Balance
Opening Balance

-

New Loans
Repayments
Ex Fluctuation recognised in PnL - Unrealised
Ex Fluctuation recognised in PnL - Realised
Ex Fluctuation on Consolidation Sub Level
Ex Fluctuation on Consolidation TRF Level

-

Closing Balance

-

Movement in Bills discounted

Opening Balance

-

Movement
Ex Fluctuation on Consolidation Sub Level
Ex Fluctuation on Consolidation TRF Level

-

Closing Balance

-

Movement in Trade Payables

Opening Balance
Elimination

-

Movement
Ex Fluctuation on Consolidation Sub Level
Ex Fluctuation on Consolidation TRF Level

-

Closing Balance
Elimination

	-
	-
Movement in Interest accrued	
Opening Balance	
Interest accrued but not due	
Interest accrued and due	
Elimination	
Interest accrued but not due	
Interest accrued and due	
	-
Movement	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	
	-
Closing Balance	
Interest accrued but not due	
Interest accrued and due	
Elimination	
Interest accrued but not due	
Interest accrued and due	
	-
Movement in Proposed Dividend	
Opening Balance	
Elimination	
	-
Movement	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	
	-
Closing Balance	
Elimination	
	-
Movement in Creditors for Capital Purchases	
Opening Balance	
	-
Movement	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	
	-
Closing Balance	
	-
Movement in Other Financial Liabilities > 1 Yr	
Opening Balance	

	-
Movement	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	-
Closing Balance	-
Movement in Other Financial Liabilities < 1 Yr	
Opening Balance	
	-
Movement	-
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	-
Closing Balance	-
Movement in Derivative Liabilities/Assets	
Opening Balance	
Derivative assets	
Derivative liabilities	-
Change in Fair Value	
Payment of premium on FC Options	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	-
Closing Balance	
Derivative assets	
Derivative liabilities	-
Movement in Long-term Provisions	
Opening Balance	
	-
Movement	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	-
Closing Balance	-
Movement in Short-term Provisions	
Opening Balance	144,492.58
	144,492.58

Movement	(40,709.56)
Provision written back	-
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	
	103,783.02
Closing Balance	103,783.02
	-

Movement in Other Non Financial Liabilities > 1 Yr

Opening Balance

Movement	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	
	-
Closing Balance	
	-

Movement in Other Non Financial Liabilities < 1 Yr

Opening Balance

Elimination	
	-
	-

Movement	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	
	-
Closing Balance	
Elimination	
	-
	-

Movement in Deferred Tax Liabilities/Assets (Net)

Opening Balance

Deferred tax Liability	
Deferred tax asset	
	-
Recognised in PL - deferred Tax	-
Recognised in PL - MAT Credit	
Recognised in OCI	
Depreciation adjusted in Op Reserve	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	
	-
Closing Balance	
Deferred tax Liability	
Deferred tax asset	
	-

	-
Movement in Current Tax Liabilities	
Opening Balance	
Recognised in PL	-
Movement	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	
	-
Closing Balance	
	-

Movement in Goodwill on consolidation	
Opening Balance (Gross)	
Impairment	
	-
Movement	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	
	-
Closing Balance	
Impairment	
	-

Movement in Tangible Assets (Gross)	
Opening Balance	
Movement	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	
	-
Closing Balance	
	-

Movement in Tangible Assets (Accumulated Depreciation)	
Opening Balance	
Depreciation	
Depreciation disposals	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	
	-
Closing Balance	
	-

Movement in Intangible Assets (Gross)	
Opening Balance	
Movement	

Ex Fluctuation on Consolidation Sub Level

Ex Fluctuation on Consolidation TRF Level

Closing Balance

Movement in Intangible Assets (Accumulated Depreciation)

Opening Balance

Amortisation

Amortisation on disposals

Ex Fluctuation on Consolidation Sub Level

Ex Fluctuation on Consolidation TRF Level

Closing Balance

Movement in Capital Work in Progress

Opening Balance

Movement

Ex Fluctuation on Consolidation Sub Level

Ex Fluctuation on Consolidation TRF Level

Closing Balance

Movement in Equity Accounted Investments

Opening Balance

Consolidation & Elimination

Additional Investment

Share of Profits for the year

Share of Comprehensive income

Dividend received

Ex Fluctuation on Consolidation Sub Level

Ex Fluctuation on Consolidation TRF Level

Closing Balance

Consolidation & Elimination

Movement in Other Non-Current Investments

Opening Balance

Additional Investment

Proceeds from sale

Loss on sale

Reversal of impairment

Adjusted with Reserves on Sale of investment

Adjusted with Reserves - Fair valuation Adjustment
Ex Fluctuation on Consolidation TRF Level

-
-

Movement in Trade Receivables Gross < 1 Yr

Opening Balance
Elimination

-

Movement
Bad debt written off
Ex Fluctuation on Consolidation Sub Level
Ex Fluctuation on Consolidation TRF Level

-

Closing Balance
Elimination

-
-

Movement in Provision for Trade Receivables - Provison

Opening Balance

-

Movement
Amount adjusted with Trade Payables
Ex Fluctuation recognised in PL
Ex Fluctuation on Consolidation Sub Level
Ex Fluctuation on Consolidation TRF Level

-

Closing Balance

-

Movement in Earmarked deposits in Banks > 1 Yr

Opening Balance
Movement
Ex Fluctuation on Consolidation Sub Level
Ex Fluctuation on Consolidation TRF Level

-

Closing Balance

-

Movement in Other Financial Assets > 1 Yr

Opening Balance
Elimination

-

Movement
Ex Fluctuation on Consolidation Sub Level
Ex Fluctuation on Consolidation TRF Level

-

		-	
Closing Balance			
Elimination		-	
		-	
Movement in Interest accrued on investments/deposits < 1 Yr			
Opening Balance	1,025.29		
Elimination			
	1,025.29		
Movement	(22,498.80)	(22,498.80)	
Interest Income in PL	22,341.58		
Ex Fluctuation on Consolidation Sub Level			
Ex Fluctuation on Consolidation TRF Level			
	868.07		
Closing Balance	868.07		
Elimination			
	868.07		
	(0.00)		
Movement in Other Financial Assets < 1 Yr - Gross			
Opening Balance	553,457.22		
Elimination			
	553,457.22		
Movement	4,123.43		
Interest Income in PL	13,469.69	35,811.27	
Ex Fluctuation on Sub Level	(271,846.50)		
Ex Fluctuation on Consolidation TRF Level			
	299,203.84		
Closing Balance	299,203.84		
Elimination			
	299,203.84		
	-		
Movement in Other Financial Assets < 1 Yr - Provisions			
Opening Balance	-		
Movement			
Ex Fluctuation on Consolidation Sub Level			
Ex Fluctuation on Consolidation TRF Level			
	-		
Closing Balance	-		
	-		
Movement in Derivative Assets < 1 Yr			
Opening Balance	-		
Movement			
Ex Fluctuation on Consolidation Sub Level			
Ex Fluctuation on Consolidation TRF Level			

	-
	-
Closing Balance	-
	-

Movement in Capital Advances

Opening Balance	-
Provision	-
	-

Movement	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	
	-

Closing Balance	-
Provision	-
	-
	-

Movement in Other Non Financial Assets > 1 Yr - Gross

Opening Balance	-
Elimination	
	-

Movement	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	
	-

Closing Balance	-
Provision	-
	-
	-

Movement in Other Non Financial Assets < 1 Yr - Gross

Opening Balance	2,550.00
Elimination	
	2,550.00

Movement	-
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	
	2,550.00

Closing Balance	2,550.00
Elimination	
	2,550.00

Movement in Other Non Financial Assets > 1 Yr - Provision

Opening Balance	
Movement	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	

	-
Closing Balance	-

Movement in Other Non Financial Assets < 1 Yr - Provision

Opening Balance	-
Movement	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	
	-
Closing Balance	-

Movement in Inventories

Opening Balance	-
Elimination	
	-
Movement	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	
	-
Closing Balance	-
Elimination	
	-

Movement in Tax Assets

Opening Balance	
Non-current	6,076.58
Current	-
	6,076.58
Movement	-
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	
	6,076.58
Closing Balance	
Non-current	6,076.58
Current	-
	6,076.58

Movement in Cash and Cash Equivalents

Opening Balance	3,249,526.70
Movement	122,894.31
Disposal	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	

	3,372,421.01
Closing Balance	3,372,421.01
	-

Movement in Earmarked Cash and Bank Balances < 1 Yr

Opening Balance	-
Movement	-
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	
	-
Closing Balance	-
	-

Movement in Earmarked Cash and Bank Balances < 1 Yr - Dividend Account

Opening Balance	
Movement	
Ex Fluctuation on Consolidation Sub Level	
Ex Fluctuation on Consolidation TRF Level	
	-
Closing Balance	-
	-

TRF Singapore

Consolidated Cash Flow Statement for the period ended 30.06.2021

Apr-Mar 2022
SGD

A. Cash Flows from Operating Activities

Profit for the year	(1,086,797.42)
Adjustments for:	
Income tax expenses recognised in profit and loss account	1,997.49
Share of profits from joint ventures	-
Share of Profits from Discontinued Joint Venture	-
Profit on sale of discontinued operation	-
Loss on Disposal of discontinued operation	-
Impairment of Goodwill	
Finance cost recognised in profit and loss	
Impairment of Investment	995,990.70
Provision on York legal claims - P/L	-
Gain on Foreign Currency fluctuation	
Interest income recognised in profit and loss	(22,563.05)
Dividend income recognised in profit and loss	-
Net loss/(gain) on disposal of property, plant and equipment	-
Net loss/(gain) recognised in profit and loss on financial liabilities designa	-
Impairment loss recognised on trade receivables	-
Reversal of impairment loss recognised on other financial assets	-
Impairment loss recognised on other non-financial assets	-
Depreciation and amortisation of tangible and intangible assets	-
Liabilities no longer required written back	-
Issue expenses recognised in profit and loss	-
Unrealised exchange (gain)/loss	-
Exchange differences on long-term monetary items amortised from FCMI	-
Exchange difference on long-term loans	-
	(111,372.28)
Movements in working capital:	
(Increase)/Decrease in inventories	
(Increase)/Decrease in trade receivables	
(Increase)/Decrease in other financial assets > 1 Yr	
(Increase)/Decrease in other financial assets < 1 Yr	254,410.59
(Increase)/Decrease in other non-financial assets > 1 Yr	
(Increase)/Decrease in other non-financial assets < 1 Yr	-
Increase/(decrease) in amount due to immediate holding company	-
Increase/(decrease) in other financial liabilities < 1 Yr	
Increase/(decrease) in other financial liabilities > 1 Yr	
Increase/(decrease) in long-term provisions	
Increase/(decrease) in short-term provisions	(40,709.56)
Increase/(decrease) in other financial liabilities >1 Yr	
Increase/(decrease) in other non-financial liabilities < 1 Yr	
Cash generated from operations	102,328.76
Income taxes paid/(refunded)	(1,997.49)
Net cash used in operations	100,331.27

B. Cash flows from investing activities

Payments for property plant and equipment	-
Proceeds from disposal of property, plant and equipment	-
Proceeds from Sale of other non-current investments	-
Dividend received from joint ventures	-
Dividend received from other non current investments	-
Interest received	22,563.05
(Increase)/decrease in earmarked deposits	-

Net cash from investment activities	22,563.05
c. Cash flows from financing activities	
Proceeds from long-term loans	-
Proceeds from finance lease arrangement	-
Proceeds from buyers' credit	-
Proceeds/(repayment) from/of working capital and other short term loans	-
Proceeds from Sale of Equity / Debt Instruments	-
Proceeds/(repayment) from/of bills discounting	-
Reduction of Equity Share capital	-
Repayment of long-term loans	-
Repayment of finance lease obligation	-
Repayment of buyers' credit	-
Dividend paid	-
Premium paid on derivative contracts	-
Interest paid	
Net cash used in financing activities	-
Net increase/(decrease) in cash or cash equivalents	122,894.31
Cash and cash equivalents as at 1 April ¹	3,249,526.71
Effect of exchange rate on translation of foreign currency Cash and cash equivalents	
Cash and cash equivalents as at 31 Dec 21	3,372,421.02
	0.0

Account	Account Description	As at 31 Mar 2022	As at 31 Mar 2021
BS	Balance Sheet as per IND-AS format	(0,01)	(0,01)
IS	Income Statement check	-	(0,01)
Calculated	Total Assets	10,520,156.84	11,647,663.82
Calculated	Total Non-Current Assets	6,845,113.91	7,841,104.61
Calculated	Goodwill on Consolidation NBV	-	-
1111011100	Goodwill on Consolidation Cost	-	-
1111011200	Goodwill on Consolidation Impair.	-	-
Calculated	PPE NBV (excl AUC)	-	-
Calculated	Freehold Land (incl Roads) NBV	-	-
1112012100	Freehold Land (incl Roads) Cost	-	-
1112012300	Freehold Land (incl Roads) Depn.	-	-
Calculated	Freehold Buildings NBV	-	-
1112013100	Freehold Buildings Cost	-	-
1112013300	Freehold Buildings Depn.	-	-
Calculated	Leasehold Land NBV	-	-
1112015100	Leasehold Land Cost	-	-
1112015300	Leasehold Land Depn.	-	-
Calculated	Leasehold Buildings NBV	-	-
1112016100	Leasehold Buildings Cost	-	-
1112016300	Leasehold Buildings Depn.	-	-
Calculated	Owned Plant Machinery and Equipment NBV	-	-
1112023100	Owned Plant Machinery and Equipment Cost	-	-
1112023300	Owned Plant Machinery and Equipment Depn.	-	-
Calculated	Electrical Installations NBV	-	-
1112025100	Electrical Installations Cost	-	-
1112025300	Electrical Installations Dep	-	-
Calculated	Finance Leased Plant Machinery Equipment NBV	-	-
1112021100	Finance Leased Plant Machinery Equipment Cost	-	-
1112021300	Finance Leased Plant Machinery Equipment Depn.	-	-
Calculated	Lab Equipments NBV	-	-
1112022100	Lab Equipments Cost	-	-
1112022300	Lab Equipments Depn.	-	-
Calculated	Furniture and Fixtures NBV	-	-
1112033100	Furniture and Fixtures Cost	-	-
1112033300	Furniture and Fixtures Depn.	-	-
Calculated	Office Equipments NBV	-	-
1112035100	Office Equipments Cost	-	-
1112035300	Office Equipments Depn.	-	-
Calculated	Vehicles NBV	-	-
1112034100	Vehicles Cost	-	-
1112034300	Vehicles Depn.	-	-
Calculated	Other Finance Leased Assets NBV	-	-
1112031100	Other Finance Leased Assets Cost	-	-
1112031300	Other Finance Leased Assets Depn.	-	-
Calculated	Railway Sidings NBV	-	-
1112032100	Railway Sidings Cost	-	-
1112032300	Railway Sidings Depn.	-	-
Calculated	Assets Under Construction Cost	-	-
1112040100	Assets Under Construction Cost	-	-
1112040200	Assets Under Construction Depn	-	-
Calculated	Intangible Assets NBV (excl IUD)	-	-
Calculated	Technical Know how NBV	-	-
1111022100	Technical Know how Cost	-	-
1111022300	Technical Know how Amort.	-	-
Calculated	Software Costs NBV	-	-
1111023100	Software Costs Cost	-	-
1111023300	Software Costs Amort.	-	-
Calculated	Trade Marks NBV	-	-
1111029100	Trade Marks Cost	-	-
1111029300	Trade Marks Amort.	-	-
Calculated	Development of Property NBV	-	-
1111026100	Development of Property Cost	-	-
1111026300	Development of Property Amort.	-	-
Calculated	Other Intangibles NBV	-	-
1111028100	Other Intangibles Cost	-	-
1111028300	Other Intangibles Amort.	-	-
Calculated	Intangibles under development Cost	-	-
Calculated	Non-current Investments NBV	6,839,037.33	7,835,028.03
Calculated	Equity Accounted Investments NBV	-	-
Calculated	Shares in JVs NBV	-	-
Calculated	Shares in JVs - Listed NBV	-	-
1114022100	Shares in JVs - Listed Cost	-	-
1114022150	Shares in JVs - Listed Post Acq	-	-
1114022200	Shares in JVs - Listed Prov.	-	-
Calculated	Shares in JVs - Unlisted NBV	-	-
1114023100	Shares in JVs - Unlisted Cost	-	-
1114023150	Shares in JVs - Unlisted Post Acq	-	-
1114023200	Shares in JVs - Unlisted Prov.	-	-
Calculated	Shares in Associates NBV	-	-
Calculated	Shares in Associates - Listed NBV	-	-
1114025100	Shares in Associates - Listed Cost	-	-
1114025150	Shares in Associates - Listed Post Acq	-	-
1114025200	Shares in Associates - Listed Prov.	-	-
Calculated	Shares in Associates - Unlisted NBV	-	-
1114026100	Shares in Associates - Unlisted Cost	-	-
1114026150	Shares in Associates - Unlisted Post Acq	-	-
1114026200	Shares in Associates - Unlisted Prov.	-	-
Calculated	Shares in Subsidiaries NBV	6,839,037.33	7,835,028.03
Calculated	Shares in Subsidiaries - Listed NBV	-	-
1114011100	Shares in Subsidiaries - Listed Cost	-	-
1114011200	Shares in Subsidiaries - Listed Prov.	-	-
Calculated	Shares in Subsidiaries - Unlisted NBV	6,839,037.33	7,835,028.03
1114012100	Shares in Subsidiaries - Unlisted Cost	7,835,028.03	11,715,776.00
1114012200	Shares in Subsidiaries - Unlisted Prov.	995,990.70	3,880,747.97
Calculated	Total Financial Assets > 1 Yr	-	-
Calculated	Other Non-current Investments NBV	-	-
Calculated	Non-current Listed Investments Designated at FVTPL NBV	-	-
1114031100	Non-current Listed Investments Designated at FVTPL NBV Cost	-	-
1114031200	Non-current Listed Investments Designated at FVTPL NBV - Prov	-	-
Calculated	Non-current Unlisted Investments Designated at FVTPL NBV	-	-
1114035100	Non-current Unlisted Investments Designated at FVTPL NBV Cost	-	-
1114035200	Non-current Unlisted Investments Designated at FVTPL NBV - Prov	-	-
1114032000	Non-current Listed Investments Held for Trading NBV	-	-
Calculated	Non-current Listed Investments Held to Maturity NBV	-	-
1114033100	Non-current Listed Investments Held to Maturity Cost	-	-
1114033200	Non-current Listed Investments Held to Maturity Prov.	-	-
Calculated	Non-current Unlisted Investments Held to Maturity NBV	-	-
1114034100	Non-current Unlisted Investments Held to Maturity Cost	-	-
1114034200	Non-current Unlisted Investments Held to Maturity Prov.	-	-
Calculated	Non-current Investments Available for Sale NBV (Equity)	-	-
Calculated	Other Non-current Investments - Listed NBV (Equity)	-	-
1114041100	Other Non-current Investments - Listed Cost (Equity)	-	-
1114041200	Other Non-current Investments - Listed Prov. (Equity)	-	-
Calculated	Other Non-current Investments - Unlisted NBV (Equity)	-	-
1114042100	Other Non-current Investments - Unlisted Cost (Equity)	-	-
1114042200	Other Non-current Investments - Unlisted Prov. (Equity)	-	-
Calculated	Other Non-current Investments NBV (other than Equity)	-	-
Calculated	Other Non-current Investments - Listed NBV (other than Equity)	-	-
1114061100	Other Non-current Investments - Listed Cost (other than Equity)	-	-
1114061200	Other Non-current Investments - Listed Prov. (other than Equity)	-	-
Calculated	Other Non-current Investments - Unlisted NBV (other than Equity)	-	-
1114062100	Other Non-current Investments - Unlisted Cost (other than Equity)	-	-
1114062200	Other Non-current Investments - Unlisted Prov. (other than Equity)	-	-

Calculated		Trade Receivables > 1 Yr	-	-	
Calculated		Gross Trade Receivables > 1 Yr	-	-	
1118011110		Trade Receivables - Over six months old (> 1 Yr)	-	-	-
1118011120		Trade Receivables - Others (> 1 Yr)	-	-	-
1118011200		Provn for Doubtful trade receivables > 1 Yr - Over six months old	-	-	-
1118011300		Provn for Doubtful trade receivables > 1 Yr - Others	-	-	-
Calculated		Other Financial Assets > 1 Yr	-	-	
1118012250		Contract Assets > 1 Yr	-	-	-
1118012150		Security Deposits > 1 Yr	-	-	-
1118012275		Advance against Equity - External > 1 Yr	-	-	-
1118012700		Interest accrued on investments > 1 Yr	-	-	-
1118012750		Interest accrued on deposits, loans and advances > 1Yr	-	-	-
Calculated		Loans and advances to group companies	-	-	
1118012200		Advance against equity - Group Companies > 1 Yr	-	-	-
1118012300		Loans to group companies > 1 yr	-	-	-
Calculated		Other loans and advances > 1 Yr	-	-	
1118012500		Other Loans > 1 yr	-	-	-
1118012800		Other advances > 1 Yr	-	-	-
1118017000		Other financial assets > 1Yr	-	-	-
Calculated		Non-current Cash and bank balances	-	-	
1118012810		Deposit account with scheduled banks > 1 Yr	-	-	-
1118012820		Deposit account with other banks > 1 Yr	-	-	-
1118012830		Current account with scheduled banks > 1 Yr	-	-	-
1118012840		Current account with other banks > 1 Yr	-	-	-
Calculated		Earmarked Non-current Cash and bank balances	-	-	
1118013810		Earmarked Deposit account with scheduled banks > 1 Yr	-	-	-
1118013820		Earmarked Deposit account with other banks > 1 Yr	-	-	-
1118013830		Earmarked Current account with scheduled banks > 1 Yr	-	-	-
1118013840		Earmarked Current account with other banks > 1 Yr	-	-	-
Calculated		Provision for DA - Other Financial Assets > 1 Yr	-	-	
1118012900		Contract Assets > 1 Yr - Provision	-	-	-
1118012901		Security Deposits > 1 Yr - Provision	-	-	-
1118012902		Advance against Equity - External > 1 Yr - Provision	-	-	-
1118012903		Interest accrued on investments > 1 Yr - Provision	-	-	-
1118012904		Interest accrued on deposits, loans and advances > 1Yr - Provision	-	-	-
1118012905		Advance against equity - Group Companies > 1 Yr - Provision	-	-	-
1118012906		Loans to group companies > 1 yr - Provision	-	-	-
1118012907		Other Loans > 1 yr - Provision	-	-	-
1118012908		Other advances > 1 Yr - Provision	-	-	-
1118012909		Other financial assets > 1Yr - Provision	-	-	-
Calculated		Total Derivative Assets > 1 Yr	-	-	
1115010010		Derivate Assets - Interest rate swaps > 1 Yr	-	-	-
1115010020		Derivative Assets - Options > 1Yr	-	-	-
1115010030		Derivative Assets - Forward Forex Contracts > 1Yr	-	-	-
1115010040		Derivative Assets - Cross Currency Swaps > 1 Yr	-	-	-
1115010050		Derivative Assets - Commodity Contracts > 1Yr	-	-	-
1115010060		Derivative Assets - Embedded Derivatives > 1Yr	-	-	-
1115010070		Derivative Assets - Other Derivatives > 1 Yr	-	-	-
Calculated		Retirement Benefit Assets > 1 Yr	-	-	
1116000001		Retirement Benefit Assets - Pensions > 1 Yr	-	-	-
1116000002		Retirement Benefit Assets - Gratuity > 1 Yr	-	-	-
1116000003		Retirement Benefit Assets - Post Retirement Medical Benefits > 1 Yr	-	-	-
1116000004		Retirement Benefit Assets - Other Defined Benefits > 1 Yr	-	-	-
Calculated		Other non financial Assets > 1 Yr	-	-	
1118122350		Capital advances > 1 Yr	-	-	-
Calculated		Advance with public bodies > 1 Yr	-	-	
1118122101		Advance with public bodies - Service tax > 1 Yr	-	-	-
1118122102		Advance with public bodies - Excise > 1 Yr	-	-	-
1118122103		Advance with public bodies - Sales tax/VAT > 1 Yr	-	-	-
1118122105		Advance with public bodies - GST > 1 Yr	-	-	-
1118122104		Advance with public bodies - Others > 1 Yr	-	-	-
1118122450		MAT Credit Entitlement > 1 Yr	-	-	-
1118124100		Advance to suppliers > 1 Yr	-	-	-
Calculated		Loans and advances to group companies > 1 Yr	-	-	
1118122400		Inter company control accounts - Assets > 1 Yr	-	-	-
1118122550		Other advances to Group Companies > 1 Yr	-	-	-
1118122600		Other advances & prepayments > 1 Yr	-	-	-
Calculated		Provision for DA - Other non financial Assets > 1 Yr	-	-	
1118122905		Provision for D A - Capital Advances > 1 Yr	-	-	-
Calculated		Provision for D A - Adv with Public Bodies > 1 Yr	-	-	
1118122910		Provision for D A - Adv with Public Bodies - Service Tax > 1 Yr	-	-	-
1118122911		Provision for D A - Adv with Public Bodies - Excise > 1 Yr	-	-	-
1118122912		Provision for D A - Adv with Public Bodies - Sales tax/VAT > 1 Yr	-	-	-
1118122913		Provision for D A - Adv with Public Bodies - Others > 1 Yr	-	-	-
Calculated		Provision for D A - Loans and Advances to Group Companies > 1 Yr	-	-	
1118122950		Provision for D A - Inter Company Control Accounts - Assets > 1 Yr	-	-	-
1118122900		Provision for D A - Other advances to group companies > 1 Yr	-	-	-
1118123000		Provision for D A - Other advances & Prepayments > 1 Yr	-	-	-
1113000000		Non current tax asset	6,076,58	6,076,58	-
1117000000		Deferred tax assets	-	-	-
Calculated		Total Current Assets (incl HFS)	3,675,042,93	3,806,559,21	
Calculated		Inventories NBV	-	-	
Calculated		Stores and Spares NBV	-	-	
1121011100		Stores and Spares Gross	-	-	-
1121021200		Stores and Spares Prov.	-	-	-
Calculated		Raw Materials NBV	-	-	
1121012100		Raw Materials Gross	-	-	-
1121022200		Raw Materials Prov.	-	-	-
Calculated		Work-in-progress NBV	-	-	
1121013100		Work-in-progress Gross	-	-	-
1121023200		Work-in-progress Prov.	-	-	-
Calculated		Finished and semi-finished products NBV	-	-	
1121014100		Finished and semi-finished products Gross	-	-	-
1121024200		Finished and semi-finished products Prov.	-	-	-
Calculated		Stock-in-trade acquired for trading NBV	-	-	
1121015100		Stock-in-trade acquired for trading Gross	-	-	-
1121025200		Stock-in-trade acquired for trading Prov.	-	-	-
1121011200		Contract Work in progress	-	-	-
Calculated		Total Financial Assets < 1 Yr	3,672,492,93	3,804,009,21	
Calculated		Current Investments NBV	-	-	
Calculated		Listed Current Investments Held to Maturity NBV	-	-	
1124033100		Current Listed Investments Held to Maturity Cost	-	-	-
1124033200		Current Listed Investments Held to Maturity Prov.	-	-	-
Calculated		Listed Current Investments - Other than Equity NBV	-	-	
1124061100		Listed Current Investments - Other than Equity - Cost	-	-	-
1124061200		Listed Current Investments - Other than Equity - Prov	-	-	-
Calculated		Listed Current Investments - Equity NBV	-	-	
1124041100		Listed Current Investments - Equity - Cost	-	-	-
1124041200		Listed Current Investments - Equity - Prov	-	-	-
Calculated		Listed Current Investments Designated at FVTPL NBV	-	-	
1124031100		Listed Current Investments Designated at FVTPL NBV Cost	-	-	-
1124031200		Listed Current Investments Designated at FVTPL NBV Prov	-	-	-
1124032000		Listed Current Investments Held for Trading NBV	-	-	-
Calculated		Unlisted Current Investments Held to Maturity NBV	-	-	
1124034100		Unlisted Current Investments Held to Maturity Cost	-	-	-
1124034200		Unlisted Current Investments Held to Maturity Prov.	-	-	-
Calculated		Unlisted Current Investments - Other than Equity NBV	-	-	
1124062100		Unlisted Current Investments - Other than Equity - Cost	-	-	-
1124062200		Unlisted Current Investments - Other than Equity - Prov	-	-	-
Calculated		Unlisted Current Investments - Equity NBV	-	-	
1124042100		Unlisted Current Investments - Equity - Cost	-	-	-
1124042200		Unlisted Current Investments - Equity - Prov	-	-	-
Calculated		Unlisted Current Investments Designated at FVTPL NBV	-	-	
1124035100		Unlisted Current Investments Designated at FVTPL NBV Cost	-	-	-
1124035200		Unlisted Current Investments Designated at FVTPL NBV Prov	-	-	-
Calculated		Trade Receivables < 1 Yr	-	-	
Calculated		Gross Trade Receivables < 1 Yr	-	-	
1128011110		Trade Receivables - Over six months old (< 1 Yr)	-	-	-
1128011120		Trade Receivables - Others (< 1 Yr)	-	-	-

1128011200		Provn for Doubtful trade receivables < 1 Yr - Over six months old	-	-	-
1128011300		Provn for Doubtful trade receivables < 1 Yr - Others	-	-	-
Calculated		Cash and bank balances	3,372,421.02	3,249,526.70	-
Calculated		Cash Cheques and Drafts in hand	-	-	-
1122010100		Cash in hand	-	-	-
1122010200		Cheques and Drafts in hand	-	-	-
1122020000		Remittance in transit	-	-	-
Calculated		Balance with banks	3,372,421.02	3,249,526.70	-
Calculated		Balance with scheduled banks	3,372,421.02	3,249,526.70	-
1122030100		Current account with scheduled banks < 1 Yr	314,066.24	75,857.04	-
1122030200		Deposit account with scheduled banks < 1 Yr	3,058,354.78	3,173,669.66	-
Calculated		Balance with other banks	-	-	-
1122040100		Current account with other banks < 1 Yr	-	-	-
1122040200		Deposit account with other banks < 1 Yr	-	-	-
Calculated		Earmarked Balance with banks	-	-	-
Calculated		Earmarked Balance with scheduled banks	-	-	-
1122050100		Earmarked Current account with scheduled banks < 1 Yr	-	-	-
1122050200		Earmarked Deposit account with scheduled banks < 1 Yr	-	-	-
Calculated		Earmarked Balance with other banks	-	-	-
1122060100		Earmarked Current account with other banks < 1 Yr	-	-	-
1122060200		Earmarked Deposit account with other banks < 1 Yr	-	-	-
Calculated		Other financial assets < 1 Yr	300,071.91	554,482.51	-
1128012250		Contract Assets < 1 Yr	-	-	-
1128012150		Security Deposits < 1 Yr	-	-	-
1128012275		Advance against Equity - External < 1 Yr	-	-	-
1128012700		Interest accrued on investments < 1 Yr	868.07	1,025.29	-
1128012750		Interest accrued on deposits, loans and advances < 1 Yr	-	-	-
1128012600		Dividend Receivable < 1 Yr	-	-	-
Calculated		Loans and advances to group companies < 1 Yr	299,203.84	553,457.22	-
1128012200		Advance against equity - Group Companies < 1 Yr	-	-	-
1128012300		Loans to group companies < 1 yr	299,203.84	553,457.22	-
Calculated		Other loans and advances < 1 Yr	-	-	-
1128012400		Other Loans < 1 yr	-	-	-
1128012800		Other advances < 1 Yr	-	-	-
1128012550		Other financial assets < 1Yr	-	-	-
Calculated		Provision for DA - Other Financial Assets < 1 Yr	-	-	-
1128022900		Contract Assets < 1 Yr - Provision	-	-	-
1128022901		Security Deposits < 1 Yr - Provision	-	-	-
1128022902		Advance against Equity - External < 1 Yr - Provision	-	-	-
1128012903		Interest accrued on investments < 1 Yr - Provision	-	-	-
1128012904		Interest accrued on deposits, loans and advances < 1Yr - Provision	-	-	-
1128012905		Advance against equity - Group Companies < 1 Yr - Provision	-	-	-
1128022906		Loans to group companies < 1 yr - Provision	-	-	-
1128022907		Other Loans < 1 yr - Provision	-	-	-
1128022918		Other advances < 1 Yr - Provision	-	-	-
1128022909		Other financial assets < 1Yr - Provision	-	-	-
Calculated		Total Derivative Assets < 1 Yr	-	-	-
1125020010		Derivate Assets - Interest rate swaps < 1 Yr	-	-	-
1125020020		Derivative Assets - Options < 1Yr	-	-	-
1125020030		Derivative Assets - Forward Forex Contracts < 1Yr	-	-	-
1125020040		Derivative Assets - Cross Currency Swaps < 1 Yr	-	-	-
1125020050		Derivative Assets - Commodity Contracts < 1Yr	-	-	-
1125020060		Derivative Assets - Embedded Derivatives < 1Yr	-	-	-
1125020070		Derivative Assets - Other Derivatives < 1 Yr	-	-	-
Calculated		Retirement Benefit Assets < 1 Yr	-	-	-
1126000001		Retirement Benefit Assets - Pensions < 1 Yr	-	-	-
1126000002		Retirement Benefit Assets - Gratuity < 1 Yr	-	-	-
1126000003		Retirement Benefit Assets - Post Retirement Medical Benefits < 1 Yr	-	-	-
1126000004		Retirement Benefit Assets - Other Defined Benefits < 1 Yr	-	-	-
Calculated		Other non financial Assets < 1 Yr	2,550.00	2,550.00	-
Calculated		Advance with public bodies < 1 Yr	-	-	-
1128112101		Advance with public bodies - Service tax < 1 Yr	-	-	-
1128112102		Advance with public bodies - Excise < 1 Yr	-	-	-
1128112103		Advance with public bodies - Sales tax/VAT < 1 Yr	-	-	-
1128112105		Advance with public bodies - GST < 1 Yr	-	-	-
1128112104		Advance with public bodies - Others < 1 Yr	-	-	-
1128112450		MAT Credit Entitlement < 1 Yr	-	-	-
1128114100		Advance to suppliers < 1 Yr	-	-	-
Calculated		Loans and advances to group companies < 1 Yr	-	-	-
1128112400		Inter company control accounts - Assets < 1 Yr	-	-	-
1128112550		Other advances to Group Companies < 1 Yr	-	-	-
1128112600		Other advances & prepayments < 1 Yr	2,550.00	2,550.00	-
Calculated		Provision for DA - Other non financial Assets < 1 Yr	-	-	-
Calculated		Provision for D A - Adv with Public Bodies < 1 Yr	-	-	-
1128112910		Provision for D A - Adv with Public Bodies - Service Tax < 1 Yr	-	-	-
1128112911		Provision for D A - Adv with Public Bodies - Excise < 1 Yr	-	-	-
1128112912		Provision for D A - Adv with Public Bodies - Sales tax/VAT < 1 Yr	-	-	-
1128112913		Provision for D A - Adv with Public Bodies - Others < 1 Yr	-	-	-
Calculated		Provision for D A - Loans and Advances to Group Companies < 1 Yr	-	-	-
1128112950		Provision for D A - Inter Company Control Accounts - Assets < 1 Yr	-	-	-
1128112900		Provision for D A - Other advances to group companies < 1 Yr	-	-	-
1128113000		Provision for D A - Other advances & Prepayments < 1 Yr	-	-	-
1123000000		Current tax assets	-	-	-
Calculated		Total Equity and Liabilities	10,520,156.83	11,647,663.81	-
Calculated		Total Equity	9,971,373.81	11,058,171.23	-
Calculated		Share Capital	20,440,175.80	20,440,175.80	-
2111000000		Equity Share Capital - Paid up	20,440,175.80	20,440,175.80	-
Calculated		Other Equity	(10,468,801.99)	(9,382,004.57)	-
Calculated		Equity component of financial instruments	-	-	-
2110000000		Equity portion of Preference Shares	-	-	-
2340000000		Share Warrants	-	-	-
2330000000		Share Application Money	-	-	-
Calculated		Total Retained Earnings	(10,468,801.99)	(9,382,004.57)	-
2241000000		Retained Earnings	(10,468,801.99)	(9,382,004.57)	-
2222000000		General Reserve	-	-	-
2243000000		Remeasurement on Retirement Benefits	-	-	-
2242000000		Ind AS Transition Reserve	-	-	-
Calculated		Other components of Equity	-	-	-
2236010000		Foreign Curr, Translation Reserve	-	-	-
2233000000		Cash flow Hedge Reserve	-	-	-
2232000000		Investment revaluation reserve (other than equity instruments)	-	-	-
2235015000		Revaluation reserve	-	-	-
2232100000		Investment revaluation reserve (equity instruments)	-	-	-
2232200000		Securities Premium Reserve	-	-	-
2232300000		Foreign Exchange Fluctuation Reserve	-	-	-
2232400000		Amalgamation Reserve	-	-	-
2232500000		Legal Reserve	-	-	-
2232600000		Capital Reserve	-	-	-
2232700000		Foreign Currency Monetary Item Translation Difference Account	-	-	-
Calculated		Non-controlling Interests - BS	-	-	-
2400000000		Non-controlling Interests (BS) - Share Capital	-	-	-
2410000000		Non-controlling Interests (BS) - Other Equity	-	-	-
Calculated		Total Liabilities	548,783.02	589,492.58	-
Calculated		Total Non-Current Liabilities	445,000.00	445,000.00	-
Calculated		Total Financial Liabilities LT > 1 Yr	-	-	-
Calculated		Total Long Term Borrowings > 1 Yr	-	-	-
Calculated		Total Secured Long-term Borrowings > 1 Yr	-	-	-
Calculated		Secured Bonds/Debentures LT > 1 Yr	-	-	-
1211020100		Secured Non-Convertible Bonds/Debentures LT > 1 Yr	-	-	-
1211040100		Secured Convertible Bonds/Debentures LT > 1 Yr	-	-	-
Calculated		Secured Term Loans LT > 1 Yr	-	-	-
1211010100		Secured Loans from FIs and Others LT > 1 Yr	-	-	-
1211073100		Term Loans from FIs and Others LT > 1 Yr	-	-	-
1211060100		Secured Oblig under Finance Lease LT > 1 Yr	-	-	-
1211071200		Secured Inter-corporate Deposits LT > 1 Yr	-	-	-
1211061150		Other Term Loans > 1 Yr	-	-	-
Calculated		Total Unsecured Long-term Borrowings > 1 Yr	-	-	-
Calculated		Unsecured Bonds/Debentures LT > 1 Yr	-	-	-
1212020200		Unsecured Non-Convertible Bonds/Debentures LT > 1 Yr	-	-	-

1212040200		Unsecured Convertible Bonds/Debentures LT > 1 Yr	-	-	-
Calculated		Unsecured Term Loans LT > 1 Yr	-	-	-
1212010200		Unsecured Term Loans from Banks LT > 1 Yr	-	-	-
1212015200		Unsecured Term Loans from Financial Institutions & Others Banks LT > 1 Yr	-	-	-
1212060200		Unsecured Finance Lease Obligations LT > 1 Yr	-	-	-
Calculated		Other Unsecured Loans LT > 1 Yr	-	-	-
1212078200		Unsecured Commercial Papers LT > 1 Yr	-	-	-
1212078300		Unsecured Inter Corporate Deposits/Loans LT > 1 Yr	-	-	-
1212078400		Unsecured Bills Discounted with own limits LT > 1 Yr	-	-	-
Calculated		Unsecured Loans from group companies > 1 Yr	-	-	-
1212071200		Unsecured Inter company control accounts - Liability > 1 Yr	-	-	-
1212076200		Other Unsecured loans from Group Companies > 1 Yr	-	-	-
Calculated		Total Derivative Liabilities LT > 1 Yr	-	-	-
1212010010		Derivate Liabilities - Interest rate swaps LT > 1 Yr	-	-	-
1212010020		Derivative Liabilities - Options LT > 1Yr	-	-	-
1212010030		Derivative Liabilities - Forward Forex Contracts LT > 1Yr	-	-	-
1212010040		Derivative Liabilities - Cross Currency Swaps LT > 1 Yr	-	-	-
1212010050		Derivative Liabilities - Commodity Contracts LT > 1Yr	-	-	-
1212010060		Derivative Liabilities - Embedded Derivatives LT > 1Yr	-	-	-
1212010070		Derivative Liabilities - Other Derivatives LT > 1 Yr	-	-	-
Calculated		Total Trade Payables LT > 1 Yr	-	-	-
1213010000		Creditors for supplies / services LT > 1 Yr	-	-	-
1213020000		Creditors for accrued wages and salaries LT > 1 Yr	-	-	-
1213030000		Creditors for supplies / services - Group LT > 1 Yr	-	-	-
1213040000		Acceptances LT > 1 Yr	-	-	-
Calculated		Total Other Financial Liabilities LT > 1 Yr	-	-	-
Calculated		Total Interest Payable LT > 1 Yr	-	-	-
Calculated		Interest accrued but not due on borrowings LT > 1 Yr	-	-	-
1213030620		Interest accrued but not due on finance lease obligations LT > 1 Yr	-	-	-
1213030610		Interest accrued but not due on other borrowings LT > 1 Yr	-	-	-
Calculated		Interest accrued and due on borrowings LT > 1 Yr	-	-	-
1213030650		Interest accrued and due on finance lease obligations LT > 1 Yr	-	-	-
1213030640		Interest accrued and due on other borrowings LT > 1 Yr	-	-	-
Calculated		Creditors for other liabilities LT > 1 Yr	-	-	-
1213015000		Creditors for capital supplies/services LT > 1 Yr	-	-	-
1213030200		Other credit balances LT > 1 Yr	-	-	-
Calculated		Total Provisions LT > 1 Yr	-	-	-
1216010000		Long-term employee Benefits Liability LT > 1 Yr	-	-	-
Calculated		Other Provisions LT > 1 Yr	-	-	-
1216010040		Warranty claims LT > 1Yr	-	-	-
1216010050		Onerous contracts LT > 1 Yr	-	-	-
1216010060		Other Provisions LT > 1 Yr	-	-	-
Calculated		Total Retirement Benefit Obligations LT > 1 Yr	-	-	-
1215000010		Pension Obligations LT > 1 Yr	-	-	-
1215000020		Retiring Gratuity LT > 1 Yr	-	-	-
1215000030		Post retirement medical benefits LT > 1 Yr	-	-	-
1215000040		Other Defined Benefit Provisions LT > 1 Yr	-	-	-
Calculated		Total Other Non Financial Liabilities LT > 1 Yr	445,000.00	445,000.00	-
1213030310		Advances received from customers LT > 1 Yr	-	-	-
1213030320		Dues to customers under contract in progress LT > 1 Yr	-	-	-
1213030330		Pension payable under employee separation scheme LT > 1 Yr	-	-	-
1213030340		Deposit from employees LT > 1 Yr	-	-	-
1213030370		Other credit balances LT > 1 Yr	445,000.00	445,000.00	-
Calculated		Total Non-Current tax Liabilities LT > 1 Yr	-	-	-
1214010000		Provision for tax LT > 1 yr	-	-	-
1214030000		Provision for dividend tax LT > 1 Yr	-	-	-
1214020000		Provision for fringe benefit tax > LT 1 Yr	-	-	-
1217000000		Deferred tax Liabilities	-	-	-
Calculated		Total Current Liabilities	103,783.02	144,492.58	-
Calculated		Total Financial Liabilities ST < 1 Yr	-	-	-
Calculated		Total Short-term Borrowings < 1 Yr	-	-	-
Calculated		Total Secured Short-term Borrowings < 1 Yr	-	-	-
Calculated		Secured Bonds/Debentures ST < 1 Yr	-	-	-
1221020100		Secured Non-Convertible Bonds/Debentures ST < 1 Yr	-	-	-
1221040100		Secured Convertible Bonds/Debentures ST < 1 Yr	-	-	-
Calculated		Secured Term Loans ST < 1 Yr	-	-	-
1221010100		Secured Loans from Banks ST < 1 Yr	-	-	-
1221010200		Secured Term Loans from FIs and Others ST < 1 Yr	-	-	-
Calculated		Secured Loans Repayable on Demand from Banks < 1 Yr	-	-	-
1221012100		Working Capital Demand Loans from Banks < 1 Yr	-	-	-
1221013100		Cash Credit / Packing Credits from Banks < 1 Yr	-	-	-
Calculated		Secured Loans Repayable on Demand from FI & Others < 1 Yr	-	-	-
1221017100		Working Capital Demand Loans from FI & Others < 1 Yr	-	-	-
1221018100		Cash Credit / Packing Credits from FI & Others < 1 Yr	-	-	-
1221071100		Secured Buyer's Credit ST < 1 Yr	-	-	-
1221072100		Secured Inter Corporate Deposits/Loans ST < 1 Yr	-	-	-
1221073100		Secured Bills discounted with own limits ST < 1 Yr	-	-	-
1221073150		Other Secured Loans ST < 1 Yr	-	-	-
Calculated		Total Unsecured Short-term Borrowings < 1 Yr	-	-	-
Calculated		Unsecured Bonds/Debentures ST < 1 Yr	-	-	-
1221020200		Unsecured Non-Convertible Bonds/Debentures ST < 1 Yr	-	-	-
1221040200		Unsecured Convertible Bonds/Debentures ST < 1 Yr	-	-	-
Calculated		Unsecured Term Loans ST < 1 Yr	-	-	-
1221015200		Unsecured Loans from Banks ST < 1 Yr	-	-	-
1221015300		Unsecured Term Loans from FIs and Others ST < 1 Yr	-	-	-
1221078200		Unsecured Commercial Papers ST < 1 Yr	-	-	-
1221078300		Unsecured Inter Corporate Deposits/Loans ST < 1 Yr	-	-	-
1221078400		Unsecured Bills discounted with own limits ST < 1 Yr	-	-	-
Calculated		Unsecured Loans from group companies ST < 1 Yr	-	-	-
1221071200		Unsecured Inter company control accounts - Liability ST < 1 Yr	-	-	-
1221076200		Other Unsecured loans from Group Companies ST < 1 Yr	-	-	-
Calculated		Total Derivative Liabilities ST < 1 Yr	-	-	-
1222010010		Derivate Liabilities - Interest rate swaps ST < 1 Yr	-	-	-
1222010020		Derivative Liabilities - Options ST < 1Yr	-	-	-
1222010030		Derivative Liabilities - Forward Forex Contracts ST < 1Yr	-	-	-
1222010040		Derivative Liabilities - Cross Currency Swaps ST < 1 Yr	-	-	-
1222010050		Derivative Liabilities - Commodity Contracts ST < 1Yr	-	-	-
1222010060		Derivative Liabilities - Embedded Derivatives ST < 1Yr	-	-	-
1222010070		Derivative Liabilities - Other Derivatives ST < 1 Yr	-	-	-
Calculated		Total Trade Payables ST < 1 Yr	-	-	-
1223010000		Creditors for supplies / services ST < 1 Yr	-	-	-
1223020000		Creditors for accrued wages and salaries ST < 1 Yr	-	-	-
1223030000		Creditors for supplies / services - Group ST < 1 Yr	-	-	-
1223040000		Acceptances ST < 1 Yr	-	-	-
Calculated		Total Other Financial Liabilities ST < 1 Yr	-	-	-
Calculated		Current Maturities of Total Long Term Borrowings	-	-	-
Calculated		Total Current Maturity of Secured Long-term Borrowings	-	-	-
Calculated		Current Maturity of Secured Bonds/Debentures LT > 1 Yr	-	-	-
1221520100		Current Maturity of Secured Non-Convertible Bonds/Debentures LT > 1 Yr	-	-	-
1221540100		Current Maturity of Secured Convertible Bonds/Debentures LT > 1 Yr	-	-	-
Calculated		Current Maturity of Secured Term Loans LT > 1 Yr	-	-	-
1221501000		Secured Loans from Banks LT > 1 Yr	-	-	-
1221573100		Term Loans from FIs and Others LT > 1 Yr	-	-	-
1221560100		Current Maturity of Secured Oblg under Finance Lease LT > 1 Yr	-	-	-
1211062100		Current Maturity of Secured Inter-corporate Deposits LT > 1 Yr	-	-	-
Calculated		Current Maturity of Secured Other Term Loans > 1 Yr	-	-	-
Calculated		Total Current Maturities of Unsecured Long-term Borrowings > 1 Yr	-	-	-
Calculated		Current Maturities of Unsecured Bonds/Debentures LT > 1 Yr	-	-	-
1221620200		Current Maturities of Unsecured Non-Convertible Bonds/Debentures LT > 1 Yr	-	-	-
1221640200		Current Maturities of Unsecured Convertible Bonds/Debentures LT > 1 Yr	-	-	-
Calculated		Current Maturity of Unsecured Term Loans LT > 1 Yr	-	-	-
1221610200		Current Maturity of Unsecured Term Loans from Banks LT > 1 Yr	-	-	-
1221615200		Current Maturity of Unsecured Term Loans from Financial Institutions & Others Banks	-	-	-
1221660200		Current Maturity of Unsecured Finance Lease Obligations LT > 1 Yr	-	-	-
1221671200		Unsecured Inter Corporate Deposits/Loans LT > 1 Yr	-	-	-
1221676200		Unsecured Loans from group companies > 1 Yr	-	-	-
Calculated		Total Interest Payable ST < 1 Yr	-	-	-
Calculated		Interest accrued but not due on borrowings ST < 1 Yr	-	-	-
1223030620		Interest accrued but not due on finance lease obligations ST < 1 Yr	-	-	-

1223030610	Interest accrued but not due on other borrowings ST < 1 Yr	-	-	-
Calculated	Interest accrued and due on borrowings ST < 1 Yr	-	-	-
1223030650	Interest accrued and due on finance lease obligations ST < 1 Yr	-	-	-
1223030640	Interest accrued and due on other borrowings ST < 1 Yr	-	-	-
1223030630	Preference dividend payable	-	-	-
1223030500	Unpaid dividends	-	-	-
1223030700	Application money received due for refund and interest accrued thereon	-	-	-
Calculated		-	-	-
1223015000	Creditors for other liabilities ST < 1 Yr	-	-	-
1223030200	Creditors for capital supplies/services ST < 1 Yr	-	-	-
Calculated	Other credit balances ST < 1 Yr	-	-	-
1226010000	Total Provisions ST < 1 Yr	103,783.02	144,492.58	-
Calculated	Long-term employee Benefits Liability ST < 1 Yr	-	-	-
1226010040	Other Provisions ST < 1 Yr	103,783.02	144,492.58	-
1226010050	Warranty claims ST < 1Yr	-	-	-
1226010060	Onerous contracts ST < 1 Yr	-	-	-
Calculated	Other Provisions ST < 1 Yr	103,783.02	144,492.58	-
1225000010	Total Retirement Benefit Obligations ST < 1 Yr	-	-	-
1225000020	Pension Obligations ST < 1 Yr	-	-	-
1225000030	Retiring Gratuity ST < 1 Yr	-	-	-
1225000040	Post retirement medical benefits ST < 1 Yr	-	-	-
Calculated	Other Defined Benefit Provisions ST < 1 Yr	-	-	-
1223030310	Total Other Non Financial Liabilities ST < 1 Yr	-	-	-
1223030320	Advances received from customers ST < 1 Yr	-	-	-
1223030330	Dues to customers under contract in progress ST < 1 Yr	-	-	-
1223030340	Pension payable under employee separation scheme ST < 1 Yr	-	-	-
1223030350	Deposit from employees ST < 1 Yr	-	-	-
1223030360	Employee recoveries and employer contributions ST < 1 Yr	-	-	-
1223030370	Statutory Dues (Excise duty, service tax, sales tax, TDS, Royalty etc) ST < 1 Yr	-	-	-
Calculated	Other credit balances ST < 1 Yr	-	-	-
1224010000	Total Non-Current tax Liabilities ST < 1 Yr	-	-	-
1224030000	Provision for tax ST < 1 Yr	-	-	-
1224020000	Provision for dividend tax ST < 1 Yr	-	-	-
PL	Profit / (Loss) transferred to Balance Sheet	(10,468,801.99)	(9,382,004.56)	-
Calculated	Total Appropriations	-	-	-
6321000000	Interim Dividends on ordinary shares	-	-	-
6322000000	Proposed Dividends on ordinary shares	-	-	-
6330000000	Tax on dividends	-	-	-
Calculated	Transfers to Reserves	-	-	-
6341000000	Transfer to General Reserve	-	-	-
6344000000	Transfer to Debenture Redemption Reserve	-	-	-
6346000000	Transfer to Statutory Reserve	-	-	-
6342000000	Transfer to Special Reserve	-	-	-
6343000000	Transfer to Contingency Reserve	-	-	-
6345000000	Transfer to Capital Redemption Reserve	-	-	-
6347000000	Transfer to Actuarial Gains / (Losses)	-	-	-
6200000007	Amount available for appropriations	(10,468,801.99)	(9,382,004.56)	-
4440000000	Profit/(Loss) for the period attributable to Non-Controlling Interest	-	-	-
6110000000	Profit and Loss account balance brought forward from last year / (period)	(9,382,004.57)	(4,596,217.08)	-
6120000000	Profit and Loss account balance relating to acquisitions	-	-	-
6130000000	Profit and Loss account balance relating to stake change	-	-	-
6140000000	Profit and Loss account balance relating to disposal of group undertakings	-	-	-
6150000000	Adjustments on account of transitional adjustments	-	-	-
5000000007	Profit/(Loss) attributable to Equity Holders	(1,086,797.42)	(4,785,787.48)	-
5112000007	Profit/(Loss) after tax	(1,086,797.42)	(4,785,787.48)	-
5111000007	Profit/(Loss) before tax	(1,088,794.91)	(4,780,432.77)	-
5111010107	Profit/(Loss) before exceptional items and tax - Cont Opns	(1,088,794.91)	(4,780,432.77)	-
3050000007	Total Revenue	22,563.05	73,378.79	-
Calculated	Total Revenue from Operations	-	-	-
Calculated	Revenue from Operations	-	-	-
3110000010	Revenue from Project Business	-	-	-
3110000020	Sale of Products	-	-	-
3110000030	Sale of Services	-	-	-
3110000040	Other operating income	-	-	-
3110000050	Excise duty recovered on sales	-	-	-
3200000007	Total Other Income	22,563.05	73,378.79	-
4311010000	Total Dividend Income	-	-	-
4311011000	Dividend income from Subsidiaries	-	-	-
Calculated	Dividend income from Joint Venture and Associates	-	-	-
4311012000	Dividend income from Joint Venture	-	-	-
4311013000	Dividend income from Associates	-	-	-
4311014000	Dividend income from Other Non-Current Investments	-	-	-
4311015000	Dividend income from Current Investments	-	-	-
4311016000	Total Interest Income	22,563.05	73,378.79	-
4311017000	Interest from Non-current investments	-	-	-
Calculated	Interest received on sundry advances, deposits, customer's balance	22,563.05	73,378.79	-
4311018000	Total Net Gain/(Loss) on sale of Investments	-	-	-
4311019000	Net Gain/(Loss) on sale of subsidiaries	-	-	-
4311020000	Net Gain/(Loss) on sale of associates	-	-	-
4311021000	Net Gain/(Loss) on sale of joint ventures	-	-	-
4311022000	Net Gain/(Loss) on sale of other non-current investments	-	-	-
4311023000	Net Gain/(Loss) on sale of current investments	-	-	-
4311024000	Liabilities/provision no longer required written back	-	-	-
4311025000	Profit on Sale of Fixed Assets	-	-	-
Calculated	Other miscellaneous income	-	-	-
Calculated	Total Expenses	1,111,357.96	4,853,811.56	-
Calculated	Total Raw Material Consumed	-	-	-
2801010000	Opening Stock of Raw material	-	-	-
2802010000	Purchases during the year	-	-	-
2803010000	RM Consumed Foreign Exchange Differences on consolidation	-	-	-
2804010000	Closing Stock of Raw material	-	-	-
4113000000	Payment to Sub Contractors	-	-	-
4114000000	Purchases of finished, semi-finished and other products	-	-	-
Calculated	Changes in stock of finished goods, work-in-progress and stock-in-trade	-	-	-
Calculated	Opening stock of finished goods, work-in-progress and stock-in-trade	-	-	-
3001010000	Opening of Stock in trade (PL)	-	-	-
3001020000	Opening Stock of Finished products (PL)	-	-	-
3001030000	Opening Stock of Work-in-progress (PL)	-	-	-
3001040000	Opening Stock of Contracts in progress (PL)	-	-	-
3002010000	Change in Stock Foreign Exchange Differences on consolidation	-	-	-
Calculated	Closing stock of finished goods, work-in-progress and stock-in-trade	-	-	-
3003010000	Closing of Stock in trade (PL)	-	-	-
3003020000	Closing Stock of Finished products (PL)	-	-	-
3003030000	Closing Stock of Work-in-progress (PL)	-	-	-
3003040000	Closing Stock of Contracts in progress (PL)	-	-	-
Calculated	Total Employee benefit expense	-	-	-
4161000000	Salaries and wages, including bonus	-	-	-
Calculated	Total Contribution to provident and other funds	-	-	-
4162000010	Contribution to Provident Fund	-	-	-
4162000020	Contribution to Superannuation Fund	-	-	-
4162000030	Contribution to Employees State Insurance	-	-	-
4162000040	Contribution to Gratuity	-	-	-
4162000050	Contribution Post employment pension scheme	-	-	-
4162000060	Contribution to Social Security Costs	-	-	-
4181814000	Staff Welfare expenses	-	-	-
Calculated	Total Finance Costs	832.69	2,867.29	-
4321010000	Interest expense	-	-	-
4321020000	Other Borrowing Costs	832.69	2,867.29	-
4321030000	Finance charges on Finance leases	-	-	-
4322000000	Interest Capitalised	-	-	-
Calculated	Depreciation and amortisation expense	-	-	-
4171000000	Depreciation on Property Plant and Equipment	-	-	-
4172000000	Amortisation of Intangible Fixed Assets	-	-	-
Calculated	Total Other Expenses	1,110,525.27	4,850,944.27	-
4141000000	Stores and spares consumed	-	-	-
4143000000	Repairs to buildings	-	-	-
4142000000	Repairs to plant and machinery	-	-	-
4144000000	Repairs to others	-	-	-
4151100000	Rent	-	-	-

4151200000		Power and fuel	-	-	-
4152000000		Rates and taxes and license fee	-	-	-
Calculated		Taxes and duties	-	-	-
4153000001		Sales tax Expenses	-	-	-
4153000002		Excise duty Expenses	-	-	-
4153000003		Service tax Expenses	-	-	-
4153000005		GST Expenses	-	-	-
4153000004		Other taxes & duties	-	-	-
4181000000		Insurance charges	-	-	-
4181100000		Freight and handling charges	-	-	-
4181200000		Service charges (Collection and order procurement)	-	-	-
4181300000		Travelling, conveyance and car running expenses	-	-	-
4181400000		Professional fees	10,536.10	249,945.12	-
		Employee Cost for Persons on Deputation	-	-	-
4181500000		Provision for doubtful debts and advances	-	-	-
4181600000		Bad debts written off	-	-	-
4181700000		Liquidated damages	-	-	-
4181800000		Provision for foreseeable losses	-	-	-
4181900000		Provision for warranty expenses	-	-	-
Calculated		Other expenses	1,099,988.17	4,600,999.15	-
4182000010		Loss on foreign currency transactions (Net)	71,335.77	685,525.58	-
4182000015		Loss/(gain) on MTM of derivative contracts (Net)	-	-	-
4182000020		Directors' fee	3,852.00	5,152.71	-
4182000030		Loss on sale of tangible fixed assets	-	-	-
4182000040		Telephone expenses	-	-	-
4182000050		Provision for impairment losses on fixed assets, CWIP and	-	-	-
Calculated		Auditors remuneration and out-of-pocket expenses	28,746.50	28,911.40	-
4182000051		Audit Fee as auditors	28,746.50	28,911.40	-
4182000052		Audit Fee for Taxation matters	-	-	-
4182000053		Audit Fee For Other services	-	-	-
4182000054		Auditors out-of-pocket expenses	-	-	-
4182000060		Cost auditors' remuneration	-	-	-
4182000070		Other General Expenses	996,054.90	3,881,409.46	-
4182100000		Exp (other than finance costs) trfd to capital & other acct	-	-	-
Calculated		Share of profit / (loss) of joint ventures and associates	-	-	-
4810000000		Share of profit / (loss) of joint ventures	-	-	-
4820000000		Share of profit / (loss) of associates	-	-	-
4830000000		Exceptional Items	-	-	-
4840000000		Prior Period Items	-	-	-
Calculated		Total Tax	(1,997.49)	5,354.71	(7,352.20)
Calculated		Total Current Tax	(1,997.49)	5,354.71	(7,352.20)
4411000000		Current tax for the reporting year	(1,997.49)	5,354.71	(7,352.20)
4412000000		Current tax relating to previous years	-	-	-
Calculated		Total Deferred Tax	-	-	-
4421000000		Deferred tax for the reporting year	-	-	-
4422000000		Deferred tax relating to previous years	-	-	-
4430000000		MAT Credit	-	-	-

TRF SINGAPORE PTE LIMITED

01 - Goodwill on consolidation

Amount in SGD

	As at 31 Mar 2022	As at 31 Mar 2021
	Unaudited	Audited
Cost at beginning of period		
Additions relating to acquisitions		
Disposal of group undertakings		
Change arising from recognition of DTA		
Classified as held for sale		
Exchange differences on consolidation		
Cost at end of period	-	-
Impairment at beginning of period		
Charge for the period		
Additions relating to acquisitions		
Disposal of group undertakings		
Classified as held for sale		
Exchange differences on consolidation		
Impairment at end of period	-	-
Net book value at beginning of period	-	-
Net book value at end of period	-	-
Cost	1111011100	1111011100

TRF SINGAPORE PTE LIMITED

03 - Other Intangible assets

Amount in SGD

[illegible]

03 - Other Intangible assets (Contd...)

Amount in SGD

As at 31 Mar 2021 (Audited)	Patents	Technical Know how	Software Costs	Trade Marks	Development of property	Exploration and Evaluation Assets	Other Intangible Assets	Total Intangible Assets	Intangible assets under development	Total intangible assets including intangible assets under development
Cost at beginning of period	-	-	-	-	-	-	-	-	-	-
Additions relating to acquisitions	-	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
Disposal of group undertakings	-	-	-	-	-	-	-	-	-	-
Classified as held for sale	-	-	-	-	-	-	-	-	-	-
Transfers between group companies	-	-	-	-	-	-	-	-	-	-
Other re-classifications (Transfers in / out)	-	-	-	-	-	-	-	-	-	-
Revaluation taken to Fixed Assets / Equity	-	-	-	-	-	-	-	-	-	-
Exchange differences on consolidation	-	-	-	-	-	-	-	-	-	-
Cost at end of period	-	-	-	-	-	-	-	-	-	-
Amortisation at beginning of period	-	-	-	-	-	-	-	-	na	-
Additions relating to acquisitions	-	-	-	-	-	-	-	-	na	-
Charge for the period	-	-	-	-	-	-	-	-	na	-
Disposals	-	-	-	-	-	-	-	-	na	-
Disposal of group undertakings	-	-	-	-	-	-	-	-	na	-
Classified as held for sale	-	-	-	-	-	-	-	-	na	-
Transfers between group companies	-	-	-	-	-	-	-	-	na	-
Other re-classifications (Transfers in / out)	-	-	-	-	-	-	-	-	na	-
Exchange differences on consolidation	-	-	-	-	-	-	-	-	na	-
Amortisation at end of period	-	-	-	-	-	-	-	-	-	-
Net book value at beginning of period	-	-	-	-	-	-	-	-	-	-
Net book value at end of period	-	-	-	-	-	-	-	-	-	-

* Nature of other intangible assets, if any, to be explained by way of a footnote.

TRF SINGAPORE PTE LIMITED

04 - Equity accounted investments

Amount in SGD

	As at 31 Mar 2022 (Unaudited)					As at 31 Mar 2021 (Audited)				
	Investments in Joint Ventures Quoted	Investments in Joint Ventures Unquoted	Total Shares in Joint Ventures	Investments in Associates Quoted	Investments in Associates Unquoted	Investments in Joint Ventures Quoted	Investments in Joint Ventures Unquoted	Total Shares in Joint Ventures	Investments in Associates Quoted	Investments in Associates Unquoted
Cost at beginning of period	-	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-	-
Additions relating to acquisitions	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
Disposal of group undertakings	-	-	-	-	-	-	-	-	-	-
Stake change	-	-	-	-	-	-	-	-	-	-
Classified as held for sale	-	-	-	-	-	-	-	-	-	-
Re-classifications (transfers in / out)	-	-	-	-	-	-	-	-	-	-
Exchange differences on consolidation	-	-	-	-	-	-	-	-	-	-
Cost at end of period	-	-	-	-	-	-	-	-	-	-
Share of post acquisition reserves at beginning of period	-	-	-	-	-	-	-	-	-	-
Additions relating to acquisitions	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
Disposal of group undertakings	-	-	-	-	-	-	-	-	-	-
Stake change	-	-	-	-	-	-	-	-	-	-
Share of post tax results during the period	-	-	-	-	-	-	-	-	-	-
Share of OCI for the period to owners	-	-	-	-	-	-	-	-	-	-
Share of movement in equity other than PnL and OCI	-	-	-	-	-	-	-	-	-	-
Dividend received during the period	-	-	-	-	-	-	-	-	-	-
Share of OCI for the period to JVs	-	-	-	-	-	-	-	-	-	-
Share of OCI for the period to Associates	-	-	-	-	-	-	-	-	-	-
Classified as held for sale	-	-	-	-	-	-	-	-	-	-
Re-classifications (transfers in / out)	-	-	-	-	-	-	-	-	-	-
Exchange differences on consolidation	-	-	-	-	-	-	-	-	-	-
Share of post acquisition reserves at end of period	-	-	-	-	-	-	-	-	-	-
Provision at beginning of period	-	-	-	-	-	-	-	-	-	-
Charge for the period	-	-	-	-	-	-	-	-	-	-
Reversals during the period	-	-	-	-	-	-	-	-	-	-
Additions relating to acquisitions	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
Disposal of group undertakings	-	-	-	-	-	-	-	-	-	-
Stake change	-	-	-	-	-	-	-	-	-	-
Classified as held for sale	-	-	-	-	-	-	-	-	-	-
Re-classifications (transfers in / out)	-	-	-	-	-	-	-	-	-	-
Exchange differences on consolidation	-	-	-	-	-	-	-	-	-	-
Provision at end of period	-	-	-	-	-	-	-	-	-	-
Carrying value at beginning of period	-	-	-	-	-	-	-	-	-	-
Carrying value at end of period	-	-	-	-	-	-	-	-	-	-

TRF SINGAPORE PTE LIMITED

05 - Investments in subsidiaries

Amount in SGD

	As at 31 Mar 2022 (Unaudited)			As at 31 Mar 2021 (Audited)		
	Investments in Subsidiaries Quoted	Investments in Subsidiaries Unquoted	Total Shares in Subsidiaries	Investments in Subsidiaries Quoted	Investments in Subsidiaries Unquoted	Total Shares in Subsidiaries
Cost at beginning of period		7,835,028.03	7,835,028.03		11,715,776.00	11,715,776.00
Additions			-			-
Additions relating to acquisitions			-			-
Disposals			-			-
Disposal of group undertakings			-			-
Stake Change			-			-
Re-classifications (transfers in / out)			-			-
Exchange differences on consolidation			-			-
Cost at end of period	-	7,835,028.03	7,835,028.03	-	11,715,776.00	11,715,776.00
Provision at beginning of period			-			-
Charge for the period		995,990.70	995,990.70		5,384,132.65	5,384,132.65
Reversals during the period			-		(1,503,384.67)	(1,503,384.67)
Additions			-			-
Additions relating to acquisitions			-			-
Disposals			-			-
Disposal of group undertakings			-			-
Stake Change			-			-
Re-classifications (transfers in / out)			-			-
Exchange differences on consolidation			-			-
Provision at end of period	-	995,990.70	995,990.70	-	3,880,747.97	3,880,747.97
Carrying value at beginning of period	-	7,835,028.03	7,835,028.03	-	11,715,776.00	11,715,776.00
Carrying value at end of period	-	6,839,037.32	6,839,037.32	-	7,835,028.03	7,835,028.03
Cost	1114011100	1114012100	Calculated	1114011100	1114012100	Calculated
Provision	1114011200	1114012200	Calculated	1114011200	1114012200	Calculated

TRF SINGAPORE PTE LIMITED

06 - Other Non-Current investments

Amount in SGD

	As at 31 Mar 2022 (Unaudited)											
	Quoted						Unquoted					
	Classified as at amortised cost	Classified as fair value through OCI (other than equity instruments)	Equity instruments classified as fair value through OCI	Classified as fair value through P&L	Held for trading	Total quoted investments	Classified as at amortised cost	Classified as fair value through OCI (other than equity instruments)	Equity instruments classified as fair value through OCI	Classified as fair value through P&L	Total unquoted investments	Total investments
Cost at beginning of period					-	-	-	-	-	-	-	-
Additions						-					-	-
Additions relating to acquisitions						-					-	-
Disposals						-					-	-
Disposal of group undertakings						-					-	-
Stake change						-					-	-
Fair value changes	na			na		-	na			na	-	-
Classified as held for sale						-					-	-
Re-classifications (transfers in / out)						-					-	-
Exchange differences on consolidation						-					-	-
Cost at end of period	-	-	-	-	-	-	-	-	-	-	-	-
Provision at beginning of period					-	-	-	-	-	-	-	-
Charge for the period					na	-					-	-
Reversals during the period					na	-					-	-
Additions relating to acquisitions					na	-					-	-
Disposals					na	-					-	-
Disposal of group undertakings					na	-					-	-
Stake change					na	-					-	-
Classified as held for sale					na	-					-	-
Re-classifications (transfers in / out)					na	-					-	-
Exchange differences on consolidation					na	-					-	-
Provision at end of period	-	-	-	-	-	-	-	-	-	-	-	-
Carrying value at beginning of period	-	-	-	-	-	-	-	-	-	-	-	-
Carrying value at end of period	-	-	-	-	-	-	-	-	-	-	-	-

06 - Other Non-Current investments (Contd...)

Amount in SGD

	As at 31 Mar 2021 (Unaudited)											
	Quoted					Unquoted						
	Classified as at amortised cost	Classified as fair value through OCI (other than equity instruments)	Equity instruments classified as fair value through OCI	Classified as fair value through P&L	Held for trading	Total quoted investments	Classified as at amortised cost	Classified as fair value through OCI (other than equity instruments)	Equity instruments classified as fair value through OCI	Classified as fair value through P&L	Total unquoted investments	Total investments
Cost at beginning of period						-					-	-
Additions						-					-	-
Additions relating to acquisitions						-					-	-
Disposals						-					-	-
Disposal of group undertakings						-					-	-
Stake change						-					-	-
Fair value changes	na			na		-	na			na	-	-
Classified as held for sale						-					-	-
Re-classifications (transfers in / out)						-					-	-
Exchange differences on consolidation						-					-	-
Cost at end of period	-	-	-	-	-	-	-	-	-	-	-	-
Provision at beginning of period					-	-					-	-
Charge for the period					na	-					-	-
Reversals during the period					na	-					-	-
Additions relating to acquisitions					na	-					-	-
Disposals					na	-					-	-
Disposal of group undertakings					na	-					-	-
Stake change					na	-					-	-
Classified as held for sale					na	-					-	-
Re-classifications (transfers in / out)					na	-					-	-
Exchange differences on consolidation					na	-					-	-
Provision at end of period	-	-	-	-	-	-	-	-	-	-	-	-
Carrying value at beginning of period	-	-	-	-	-	-	-	-	-	-	-	-
Carrying value at end of period	-	-	-	-	-	-	-	-	-	-	-	-

07 - Trade receivables

	As at 31 Mar 2022 (Unaudited)			As at 31 Mar 2021 (Audited)		
	Non current	Current	Total	Non current	Current	Total
Trade receivables						
(a) More than six months		-	-		-	-
(b) Others		-	-		-	-
Gross trade receivables	-	-	-	-	-	-
Less: Provn for Doubtful trade receivables - Over six months old		-	-		-	-
Less: Provn for Doubtful trade receivables - Others		-	-		-	-
Net trade receivables	-	-	-	-	-	-
Classification of trade receivables						
Secured, considered good		-	-		-	-
Unsecured, considered good		-	-		-	-
Doubtful	-	-	-	-	-	-
Gross trade receivables	-	-	-	-	-	-

08 - Other financial assets

	As at 31 Mar 2022 (Unaudited)			As at 31 Mar 2021 (Audited)		
	Non current	Current	Total	Non current	Current	Total
(a) Security deposits			-			-
(b) Advance against equity			-			-
(c) Interest accrued on investments		868,07	868,07		1,025.29	1,025.29
(d) Interest accrued on deposits, loans and advances			-			-
(e) Dividend receivable	na		-	na		-
(f) Loans and advances to group companies	-	299,203.84	299,203.84	-	553,457.22	553,457.22
(1) Advance against equity			-			-
(2) Loans		299,203.84	299,203.84	-	553,457.22	553,457.22
(g) Other loans and advances	-	-	-	-	-	-
(1) Loans			-			-
(2) Other advances			-			-
(h) Other financial assets			-			-
(i) Unrestricted Non-current Cash and bank balances	-	-	-	-	-	-
(1) Deposit account with scheduled banks > 1 Yr		na	-		na	-
(2) Deposit account with other banks > 1 Yr		na	-		na	-
(3) Current account with scheduled banks > 1 Yr		na	-		na	-
(4) Current account with other banks > 1 Yr		na	-		na	-
(j) Earmarked Non-current Cash and bank balances	-	-	-	-	-	-
(1) Earmarked Deposit account with scheduled banks > 1 Yr		na	-		na	-
(2) Earmarked Deposit account with other banks > 1 Yr		na	-		na	-
(3) Earmarked Current account with scheduled banks > 1 Yr		na	-		na	-
(4) Earmarked Current account with other banks > 1 Yr		na	-		na	-
Gross other financial assets	-	300,071.91	300,071.91	-	554,482.50	554,482.50
Less: Provision for bad & doubtful other financial assets						
(a) Contract assets			-			-
(b) Security deposits			-			-
(c) Advance against equity			-			-
(d) Interest accrued on investments			-			-
(e) Interest accrued on deposits, loans and advances			-			-
(f) Loans and advances to group companies	-	-	-	-	-	-
(1) Advance against equity			-			-
(2) Loans			-			-
(g) Other loans and advances	-	-	-	-	-	-
(1) Loans			-			-
(2) Other advances			-			-
(h) Other financial assets			-			-
Total provision for bad & doubtful other financial assets	-	-	-	-	-	-
Net other financial assets	-	300,071.91	300,071.91	-	554,482.50	554,482.50
Classification of other financial assets						
Secured, considered good		299,203.84	299,203.84		553,457.22	553,457.22
Unsecured, considered good			-			-
Doubtful	-	-	-	-	-	-
Gross other financial assets	-	299,203.84	299,203.84	-	553,457.22	553,457.22

09 - Derivative instruments

	As at 31 Mar 2022 (Unaudited)			As at 31 Mar 2021 (Audited)		
	Non current	Current	Total	Non current	Current	Total
(A) Derivative liabilities						
(i) Interest rate swaps			-			-
(ii) Options			-			-
(iii) Forward Forex Contracts			-			-
(iv) Cross Currency Swaps			-			-
(v) Commodity Contracts			-			-
(vi) Embedded Derivatives			-			-
(vii) Other Derivatives			-			-
Total derivative liabilities	-	-	-	-	-	-
(B) Derivative assets						
(i) Interest rate swaps			-			-
(ii) Options			-			-
(iii) Forward Forex Contracts			-			-
(iv) Cross Currency Swaps			-			-
(v) Commodity Contracts			-			-
(vi) Embedded Derivatives			-			-
(vii) Other Derivatives			-			-
Total derivative assets	-	-	-	-	-	-

10 - Retirement benefit assets and liabilities

	As at 31 Mar 2022 (Unaudited)			As at 31 Mar 2021 (Audited)		
	Non current	Current	Total	Non current	Current	Total
(A) Retirement benefits liabilities						
(i) Pension Obligations			-			-
(ii) Retiring Gratuity			-	-	-	-
(iii) Post retirement medical benefits			-			-
(iv) Other Defined Benefit Provisions			-			-
Total Retirement benefit liabilities	-	-	-	-	-	-
(B) Retirement Benefit Assets						
(i) Pension Obligations			-			-
(ii) Retiring Gratuities			-			-
(iii) Post Retirement Medical Benefits			-			-
(iv) Other Defined Benefit Provisions			-			-
Total Retirement benefit assets	-	-	-	-	-	-

11 - Other non-financial assets

	As at 31 Mar 2022 (Unaudited)			As at 31 Mar 2021 (Audited)		
	Non current	Current	Total	Non current	Current	Total
(a) Contract assets			-			-
(b) Capital advances	-	na	-		na	-
(c) Advance with public bodies	-	-	-	-	-	-
(1) Service tax			-			-
(2) Excise			-			-
(3) Sales tax/VAT			-			-
(4) GST						
(5) Others			-			-
(d) MAT Credit Entitlement			-			-
(e) Advance to suppliers			-			-
(f) Loans and advances to group companies	-	-	-	-	-	-
(1) Inter company control accounts			-			-
(2) Other advances			-			-
(g) Other advances and prepayments	-	2,550.00	2,550.00	-	2,550.00	2,550.00
Gross non financial assets	-	2,550.00	2,550.00	-	2,550.00	2,550.00
Less: Provision for bad & doubtful non financial assets						
(a) Capital advances		na	-		na	-
(b) Advance with public bodies	-	-	-	-	-	-
(1) Service tax			-			
(2) Excise			-			
(3) Sales tax/VAT			-			
(4) Others			-			
(c) Loans and advances to group companies	-	-	-	-	-	-
(1) Inter company control accounts			-			-
(2) Other advances			-			-
(d) Other advances and prepayments			-			-
Total provision for bad & doubtful non financial assets	-	-	-	-	-	-
Total non financial assets	-	2,550.00	2,550.00	-	2,550.00	2,550.00
Classification of non financial assets:						
Secured, considered good			-			-
Unsecured, considered good			-			-
Doubtful	-	-	-	-	-	-
Gross Loans and advances	-	-	-	-	-	-

12 - Inventories

	As at 31 Mar 2022 Unaudited	As at 31 Mar 2021 Audited
(a) Raw materials	-	-
(1) Cost		
(2) Less: Provision		
(b) Work-in-progress	-	-
(1) Cost		
(2) Less: Provision		
(c) Finished and semi-finished goods	-	-
(1) Cost		
(2) Less: Provision		
(d) Stock-in-trade of goods acquired for trading	-	-
(1) Cost		
(2) Less: Provision		
(e) Stores and spares	-	-
(1) Cost		
(2) Less: Provision		
(f) Contract work in progress		
Total Inventories	-	-
Included above, goods-in-transit:		
(i) Raw materials		
(ii) Finished and semi-finished goods		
(iii) Stock-in-trade of goods acquired for trading		
(iv) Stores and spares		
Total goods-in-transit	-	-

TRF SINGAPORE PTE LIMITED

13 - Other Current investments

Amount in SGD

	As at 31 Mar 2022 (Unaudited)						
	Quoted			Unquoted			
	Classified as fair value through OCI (other than equity instruments)	Equity instruments classified as fair value through OCI	Classified as fair value through P&L	Held for trading	Total quoted investments	Classified as fair value through OCI	Equity instruments classified as fair value through OCI
Cost at beginning of period	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Additions relating to acquisitions	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Disposal of group undertakings	-	-	-	-	-	-	-
Stake change	-	-	-	-	-	-	-
Fair value changes	na	-	na	-	-	na	-
Classified as held for sale	-	-	-	-	-	-	-
Re-classifications (transfers in / out)	-	-	-	-	-	-	-
Exchange differences on consolidation	-	-	-	-	-	-	-
Cost at end of period	-	-	-	-	-	-	-
Provision at beginning of period	-	-	-	-	-	-	-
Charge for the period	-	-	-	na	-	-	-
Reversals during the period	-	-	-	na	-	-	-
Additions relating to acquisitions	-	-	-	na	-	-	-
Disposals	-	-	-	na	-	-	-
Disposal of group undertakings	-	-	-	na	-	-	-
Stake change	-	-	-	na	-	-	-
Classified as held for sale	-	-	-	na	-	-	-
Re-classifications (transfers in / out)	-	-	-	na	-	-	-
Exchange differences on consolidation	-	-	-	na	-	-	-
Provision at end of period	-	-	-	na	-	-	-
Carrying value at beginning of period	-	-	-	-	-	-	-
Carrying value at end of period	-	-	-	-	-	-	-

13 - Other Current investments (Contd....)

Amount in SGD

	As at 31 Mar 2021 (Unaudited)									
	Quoted					Unquoted				
	Classified as at amortised cost	Classified as fair value through OCI (other than equity instruments)	Equity instruments classified as fair value through OCI	Classified as fair value through P&L	Held for trading	Total quoted investments	Classified as at amortised cost	Classified as fair value through OCI (other than equity instruments)	Equity instruments classified as fair value through OCI	Classified as fair value through P&L
Cost at beginning of period						-				
Additions						-				
Additions relating to acquisitions						-				
Disposals						-				
Disposal of group undertakings						-				
Stake change						-				
Fair value changes						-				
Classified as held for sale	na			na		-	na			na
Re-classifications (transfers in / out)						-				
Exchange differences on consolidation						-				
Cost at end of period	-	-	-	-	-	-	-	-	-	-
Provision at beginning of period					-	-				-
Charge for the period					na	-				na
Reversals during the period					na	-				na
Additions relating to acquisitions					na	-				na
Disposals					na	-				na
Disposal of group undertakings					na	-				na
Stake change					na	-				na
Classified as held for sale					na	-				na
Re-classifications (transfers in / out)					na	-				na
Exchange differences on consolidation					na	-				na
Provision at end of period	-	-	-	-	-	-	-	-	-	-
Carrying value at beginning of period	-	-	-	-	-	-	-	-	-	-
Carrying value at end of period	-	-	-	-	-	-	-	-	-	-

14 - Cash and bank balances

	As at 31 Mar 2022 Unaudited	As at 31 Mar 2021 Audited
(a) Cash in hand		
(b) Cheques, drafts on hand		
(c) Remittance in-transit		
(d) Unrestricted Balances with banks	3,372,421.01	3,249,526.70
(1) Unrestricted Balance with scheduled banks	3,372,421.01	3,249,526.70
(i) In Current Account	314,066.24	75,857.04
(ii) In Deposit Account	3,058,354.78	3,173,669.66
(2) Unrestricted Balance with Other banks	-	-
(i) In Current Account		
(ii) In Deposit Account		
Total cash and cash equivalents	3,372,421.01	3,249,526.70
(e) Earmarked Balances with banks	-	-
(1) Earmarked Balance with scheduled banks	-	-
(i) In Current Account		
(ii) In Deposit Account		
(2) Earmarked Balance with Other banks	-	-
(i) In Current Account		
(ii) In Deposit Account		
Total cash and bank balances	3,372,421.01	3,249,526.70

15 - Share capital

		As at 31 Mar 2022	As at 31 Mar 2021
		Unaudited	Audited
Authorised:			
	Ordinary Shares of CU XX each	20,440,175.80	20,440,175.80
	(31.03.20XX: Ordinary Shares of CU XX each)		
		20,440,175.80	20,440,175.80
Issued:			
	Ordinary Shares of CU XX each	20,440,175.80	20,440,175.80
	(31.03.20XX: Ordinary Shares of CU XX each)		
Subscribed:			
	Ordinary Shares of CU XX each	20,440,175.80	20,440,175.80
	(31.03.20XX: Ordinary Shares of CU XX each)		
		20,440,175.80	20,440,175.80

	Attributable to owners of the Company				
	Share capital	Other components of equity			
	Equity Share Capital-Paid up	Equity portion of Preference Shares	Share warrants	Share application money pending allotment	Total
At beginning of the period					-
Additions					-
Buy backs		na	na		-
Issue of Shares for Dividend		na	na		-
Issue of Shares on Loan Redemption					-
Issue expenses written off	na			na	-
Transfers within equity					-
Additions relating to acquisitions					-
Disposal of group undertakings					-
Stake change					-
Repayments					-
Other movements					-
Exchange differences					-
At end of period	-	-	-	-	-

16 - Other components of equity (contd...)

Amount in SGD

	Attributable to owners of the Company				
	Share capital	Other components of equity			
	Equity Share Capital-Paid up	Equity portion of Preference Shares	Share warrants	Share application money pending allotment	Total
As at 31 Mar 2021 (Audited)					
At beginning of the period					-
Additions					-
Buy backs		na	na		-
Issue of Shares for Dividend		na	na		-
Issue of Shares on Loan Redemption					-
Transfers within equity					-
Additions relating to acquisitions					-
Disposal of group undertakings					-
Stake change					-
Repayments					-
Other movements					-
Exchange differences					-
At end of period	-	-	-	-	-

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17 - Retained earnings

As at 31 Mar 2022 (Unaudited)

	(9,382,004.57)	-	-	(9,382,004.57)
At beginning of the period	(1,086,797.42)	na	na	(1,086,797.42)
Profit / (Loss) for the period	na	na	na	na
Other Comprehensive income for the period	na	-	-	-
(i) Total OCI - coming from OCI	na	na	-	na
(ii) M's share of OCI (INPUT)	na	na	-	na
Total comprehensive income for the period	(1,086,797.42)	-	-	(1,086,797.42)
Issue expenses written off	na	na	na	na
Actuarial gains/losses recognised	na	na	na	na
Recycled to PL	na	na	na	na
Dividends payable - External		na	na	-
Dividends payable - Group companies		na	na	-
Tax on dividends	-	na	na	-
Transitional adjustments	-	na	na	-
Dividend Received	na	na	na	-
Direct adjustments to Retained Earnings (IFRS)		na	na	-
Transfers within equity				-
Additions relating to acquisitions	-			-
Disposal of group undertakings	-			-
Stake change	-			-
Repayments	na	na	na	na
Revaluation taken to Fixed Assets / Equity	na	na	na	na
Tax on Items Taken to Equity	na		na	na
Transfers from Profit and Loss	-	-	-	-
Other transfers in/out (Other re-classifications)	na	na	na	na
Share of movement in equity other than PnL and OCI	na	na	na	na
Disposal	na	na	na	na
Other movements				-
Exchange differences		na		-
At end of period	(10,468,801.99)	-	-	(10,468,801.99)

17 - Retained earnings (contd...)

As at 31 Mar 2021 (Audited)	Retained earnings				Total
	Profit and loss	General Reserve	Remeasurement Gains/ (Losses)	Ind AS Transition Reserve	
At beginning of the period	(4,596,217.08)				(4,596,217.08)
Profit / (Loss) for the period	(4,785,787.50)	na	na	na	(4,785,787.50)
Other Comprehensive Income for the period	na	na	-	na	-
(i) Total OCI - coming from OCI	na	na	-	na	-
(ii) M's share of OCI (INPUT)	na	na	-	na	-
Total comprehensive income for the period	(4,785,787.50)	-	-	-	(4,785,787.50)
Issue expenses written off	na		na	na	-
Actuarial gains/losses recognised	na	na		na	-
Recycled to PL	na	na	na	na	-
Dividends payable - External			na	na	-
Dividends payable - Group companies			na	na	-
Tax on dividends	-		na	na	-
Transitional adjustments	-		na	na	-
Dividend Received	na	na	na	na	-
Direct adjustments to Retained Earnings (IFRS)		na	na		-
Transfers within equity					-
Additions relating to acquisitions	-				-
Disposal of group undertakings	-				-
Stake change	-				-
Repayments	na	na	na	na	-
Revaluation taken to Fixed Assets / Equity	na		na	na	-
Tax on Items Taken to Equity	na			na	-
Transfers from Profit and Loss	-				-
Other transfers in/out (Other re-classifications)	na	na	na	na	-
Share of movement in equity other than PnL and OCI	na	na	na	na	-
Disposal	na	na	na	na	-
Exchange differences		na			-
At end of period	(9,382,004.57)	-	-	-	(9,382,004.57)

18 - Other components of equity

As at 31 Mar 2022 (Unaudited)

Amount in SGD

	Foreign Curr. Translation Reserve	Cash flow Hedge Reserve	Investment revaluation reserve (other than equity instruments)	Revaluation reserve	Investment revaluation reserve (equity instruments)	Securities Premium Reserve	Foreign Exchange Fluctuation Reserve	Amalgamation Reserve	ESOP	Capital Reserve	Foreign Currency Monetary Item Translation Difference Account	Total
At beginning of the period	-	-	-	-	-	na	na	na	na	na	na	-
Other Comprehensive income for the period	-	-	-	-	-	na	na	na	na	na	na	-
(i) Total OCI - coming from OCI	-	-	-	-	-	na	na	na	na	na	na	-
(ii) M's share of OCI	-	-	-	-	-	na	na	na	na	na	na	-
Total comprehensive income for the period	-	-	-	-	-	-	-	-	-	-	-	-
Additions	na	na	na	na	na	na	na	na	na	na	na	-
Fair Value Changes	na	na	na	na	na	na	na	na	na	na	na	-
Issue expenses written off	na	na	na	na	na	na	na	na	na	na	na	-
Recycled to PL												-
Transfers within equity												-
Additions relating to acquisitions												-
Disposal of group undertakings												-
Stake change												-
Tax on Items Taken to Equity												-
Transfers from Profit and Loss		na	na		na	na						-
Other movements												-
Exchange differences												-
At end of period	-	-	-	-	-	-	-	-	-	-	-	-

18 - Other components of equity (contd...)

	As at 31 Mar 2021 (Audited)	Total
At beginning of the period	-	-
Other Comprehensive income for the period	-	-
(i) Total OCI - coming from OCI	-	na
(ii) M's share of OCI	-	na
Total comprehensive income for the period	-	-
Additions	na	-
Fair Value Changes	na	-
Issue expenses written off	-	-
Recycled to PL	-	-
Transfers within equity	-	-
Additions relating to acquisitions	-	-
Disposal of group undertakings	-	-
Stake change	-	-
Tax on Items Taken to Equity	-	-
Transfers from Profit and Loss	na	-
Other movements	-	-
Exchange differences	-	-
At end of period	-	-

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19 - Non Controlling interests

Amount in SGD

As at 31 Mar 2022 (Unaudited)	Non-controlling Interests (BS) - Share Capital	Non-controlling Interests (BS) - Other Equity	Total Non- controlling Interests
At beginning of the period	-	-	-
Profit / (Loss) for the period	na	-	-
Other Comprehensive income for the period	na	-	-
(i) Total OCI - coming from OCI	na	na	na
(ii) MI's share of OCI (INPUT)	na	-	-
Total comprehensive income for the period	-	-	-
Additions			-
Dividend Received			-
Additions relating to acquisitions			-
Disposal of group undertakings			-
Stake change			-
Other transfers in/(out) (Other re-classifications)			-
Share of movement in equity other than PnL and OCI			-
Disposal			-
Exchange differences			-
At end of period	-	-	-

19 - Non Controlling interests (contd...)

As at 31 Mar 2021 (Audited)	Non-controlling Interests (BS) - Share Capital	Non-controlling Interests (BS) - Other Equity	Total Non-controlling Interests
At beginning of the period			-
Profit / (Loss) for the period	na	-	-
Other Comprehensive income for the period	na	-	-
(i) <i>Total OCI - coming from OCI</i>	na	na	na
(ii) <i>MI's share of OCI (INPUT)</i>	na	-	-
Total comprehensive income for the period	-	-	-
Additions			-
Dividend Received			-
Additions relating to acquisitions			-
Disposal of group undertakings			-
Stake change			-
Other transfers in/(out) (Other re-classifications)			-
Share of movement in equity other than PnL and OCI			-
Disposal			-
Exchange differences			-
At end of period	-	-	-

20 - Borrowings

	As at 31 Mar 2022 (Unaudited)				As at 31 Mar 2021 (Audited)			
	Long Term	Current maturities of Long-term *	Short Term	Total	Long Term	Current maturities of Long-term *	Short Term	Total
A. Secured Borrowings								
(a) Bonds / Debentures	-	-	-	-	-	-	-	-
(1) Non-convertible Bonds / Debentures				-				-
(2) Convertible Bonds / Debentures				-				-
(b) Term Loans								
(1) From Banks				-				-
(2) From Financial Institutions & Others				-				-
(c) Repayable on Demand								
(1) From Banks	-	-	-	-	-	-	-	-
(i) Working Capital Demand Loans	na	na		-	na	na	-	-
(ii) Cash Credit / Packing Credits	na	na		-	na	na		-
(2) From Financial Institutions & Others	-	-	-	-	-	-	-	-
(i) Working Capital Demand Loans	na	na		-	na	na		-
(ii) Cash Credit / Packing Credits	na	na		-	na	na		-
(d) Finance Lease Obligations			na	-			na	-
(e) Other Loans								
(1) Buyers' Credit	na	na		-	na	na	-	-
(2) Inter-corporate Deposits/Loans				-				-
(3) Bills discounted with own limits	na	na		-	na	na		-
(4) Other Loans				-				-
Total Secured Borrowings	-	-	-	-	-	-	-	-
B. Unsecured Borrowings								
(a) Bonds / Debentures	-	-	-	-	-	-	-	-
(1) Non-convertible Bonds / Debentures				-				-
(2) Other Convertible Bonds / Debentures				-				-
(b) Term Loans	-	-	-	-	-	-	-	-
(1) From Banks				-				-
(2) From Financial Institutions & Others				-				-
(c) Finance Lease Obligations			na	-			na	-
(d) Other Loans								
(1) Commercial Papers		na		-		na		-
(2) Inter-corporate Deposits/Loans				-				-
(3) Bills discounted with own limits		na		-		na		-
(e) Loans from group companies	-	-	-	-	-	-	-	-
(1) Inter Company Control Account		na		-		na		-
(2) Other Loans	-			-				-
Total Unsecured Borrowings	-	-	-	-	-	-	-	-
Total Borrowings	-	-	-	-	-	-	-	-

* Current maturities of long-term borrowings will be reported as a part of other current liabilities.

21 - Trade payables

	As at 31 Mar 2022 (Unaudited)			As at 31 Mar 2021 (Audited)		
	Non current	Current	Total	Non-current	Current	Total
(1) Creditors for supplies / services			-			-
(2) Creditors for accrued wages and salaries			-			-
(3) Creditors for supplies / services - Group			-			-
(4) Acceptances			-			-
Total trade payables	-	-	-	-	-	-

22 - Other financial liabilities

	As at 31 Mar 2022 (Unaudited)			As at 31 Mar 2021 (Audited)		
	Non current	Current	Total	Non-current	Current	Total
(a) Current maturities of long-term debt	na	-	-	na	-	-
(b) Current maturities of finance lease obligations	na	-	-	na	-	-
(c) Interest payable	-	-	-	-	-	-
(i) Interest accrued but not due on borrowings	-	-	-	-	-	-
(1) On finance lease obligations			-			-
(2) On other borrowings			-			-
(ii) Interest accrued and due on borrowings	-	-	-	-	-	-
(1) On finance lease obligations			-			-
(2) On other borrowings			-		-	-
(iii) Preference dividend payable	na	-	-	na	-	-
(e) Unpaid dividends	na	-	-	na	-	-
(f) Application money received due for refund and interest accrued thereon	na	-	-	na	-	-
(g) Unpaid matured deposits and interest accrued thereon	na	-	-	na	-	-
(h) Unpaid matured debentures and interest accrued thereon	na	-	-	na	-	-
(i) Creditors for other liabilities	-	-	-	-	-	-
(1) Creditors for capital supplies/services			-			-
(2) Other credit balances	-	-	-	-	-	-
Total other financial liabilities	-	-	-	-	-	-

23 - Provisions

	As at 31 Mar 2022 (Unaudited)			As at 31 Mar 2021 (Audited)		
	Long Term	Short Term	Total	Long Term	Short Term	Total
(a) Provision for employee benefits	-	-	-	-	-	-
(1) Long-term Employee Benefits			-			-
(b) Other Provisions	-	103,783.02	103,783.02	-	144,492.58	144,492.58
(1) Warranty claims			-			-
(2) Onerous contracts			-			-
(3) Other Provisions		103,783.02	103,783.02		144,492.58	144,492.58
Total Provisions	-	103,783.02	103,783.02	-	144,492.58	144,492.58

24 - Other non-financial liabilities

	As at 31 Mar 2022 (Unaudited)			As at 31 Mar 2021 (Audited)		
	Non current	Current	Total	Non current	Current	Total
(i) Advances received from customers			-			-
(ii) Dues to customers under contract in progress			-			-
(iii) Pension payable under employee separation scheme			-			-
(iv) Deposit from employees			-			-
(v) Employee recoveries and employer contributions	na		-	na		-
(vi) Statutory Dues (Excise duty, service tax, sales tax, TDS, Royalty etc)	na		-	na		-
(vii) Other credit balances	445,000.00	-	445,000.00	445,000.00	-	445,000.00
Total Other liabilities	445,000.00	-	445,000.00	445,000.00	-	445,000.00

25 - Current Tax liabilities

As at 31 Mar 2022 (Unaudited)			As at
	Non current	Current	Non current
(i) Provision for tax		-	
(ii) Provision for dividend tax		-	
(iii) Provision for fringe benefit tax		-	
Total	-	-	-

26 - Revenue from operations

	Apr-Mar 2022 Unaudited	Apr-Mar 2021 Audited
(a) Revenue from Project Business		
(b) Sale of Products		
(c) Sale of Services		
(d) Other operating income		
Gross Revenue from Operations	-	-
(e) Less: Excise duty recovered on sales	-	
Total Revenue from Operations	-	-

27 - Other income

	Apr-Mar 2022 Unaudited	Apr-Mar 2021 Audited
(a) Dividend Income	-	-
(1) From investment in subsidiaries		
(2) From investment in joint ventures and associates	-	-
(i) From joint ventures		
(ii) From associates		
(3) From other non-current investments		
(4) From current investments		
(b) Interest income	22,563.05	73,378.79
(1) Interest from Non-current investments		
(2) Interest received on sundry advances, deposits, customer's balances	22,563.05	73,378.79
(c) Net Gain / (Loss) on sale of investments	-	-
(1) On sale of subsidiaries		
(2) On sale of associates		
(3) On sale of joint ventures		
(4) On sale of other non-current investments		
(5) On sale of current investments		
(d) Liabilities/provision no longer required written back	-	
(e) Profit on Sale of Fixed Assets		
(f) Other miscellaneous income	-	-
Total Other Income	22,563.05	73,378.79

Name of the Entity

Amount in SGD

28 - Consumption of Raw Materials

	Apr-Mar 2022 Unaudited	Apr-Mar 2021 Audited
Opening Stock of Raw material	-	
Purchases during the year	-	-
Subtotal	-	-
Foreign Currency Movement		
Add/(Less) : Foreign Exchange Differences on consolidation		
Closing Stock of Raw material	-	
Raw Materials consumed		

Name of the Entity

Amount in SGD

29 - Changes in stock of finished goods, work-in-progress and stock-in-trade

	Apr-Mar 2022 Unaudited	Apr-Mar 2021 Audited
Opening Inventories and contracts in progress		
(a) Stock in trade	-	-
(b) Finished products	-	-
(c) Work-in-progress	-	-
(d) Contracts in progress	-	-
Total Opening Inventories and contracts in progress	-	-
Foreign Currency Movement		
Add/(Less) : Foreign Exchange Differences on consolidation	-	-
	-	-
Closing Inventories and contracts in progress		
(a) Stock in trade	-	-
(b) Finished products	-	-
(c) Work-in-progress	-	-

30 - Employee benefit expense

	Apr-Mar 2022 Unaudited	Apr-Mar 2021 Audited
(a) Salaries and wages, including bonus		
(b) Contribution to provident and other funds	-	-
(1) Provident Fund		
(2) Superannuation Fund		
(3) Employees State Insurance		
(4) Gratuity		
(5) Post employment pension scheme		
(6) Social Security Costs		
(c) Staff welfare expenses		
Total Employee Benefit Expense	-	-

31 - Finance costs

	Apr-Mar 2022 Unaudited	Apr-Mar 2021 Audited
(a) Interest expense		
(b) Other Borrowing Costs	832.69	2,867.29
(c) Finance charges on Finance leases		
Gross Interest	832.69	2,867.29
(d) Less: Interest capitalised		
Total finance costs	832.69	2,867.29

32 - Other Expenses

	Apr-Mar 2022 Unaudited	Apr-Mar 2021 Audited
(a) Stores and spares consumed		
(b) Repairs to buildings		
(c) Repairs to plant and machinery		
(d) Repairs to others		
(e) Rent		
(f) Power and fuel		
(g) Rates and taxes and license fee		
(h) Taxes and duties	-	-
(1) Sales tax		
(2) Excise duty		
(3) Service tax		
(4) GST		
(5) Others		
(i) Insurance charges		
(j) Freight and handling charges		
(k) Service charges (Collection and order procurement)		
(l) Travelling, conveyance and car running expenses		
(m) Professional fees	10,536.10	249,945.12
(n) Employee Cost for Persons on Deputation		
(o) Provision for doubtful debts and advances		
(p) Bad debts written off		
(q) Liquidated damages		
(r) Provision for foreseeable losses		
(s) Provision for warranty expenses		
(t) Other expenses	1,099,989.17	4,600,999.15
(1) Loss on foreign currency transactions (Net)	71,335.77	685,525.58
(2) Loss/(gain) on MTM of Derivative contracts (Net)		
(3) Directors' fee	3,852.00	5,152.71
(4) Loss on sale of tangible fixed assets		
(5) Telephone expenses		
(6) Provision for impairment losses on fixed assets, CWIP and intangibles		
(7) Auditors remuneration and out-of-pocket expenses	28,746.50	28,911.40
(i) As Auditors	28,746.50	28,911.40
(ii) For Taxation matters		
(iii) For Other services		
(iv) Auditors out-of-pocket expenses		
(8) Cost auditors' remuneration		
(9) Other General Expenses	996,054.90	3,881,409.46
(u) Exp (other than finance costs) trfd to capital & other acct		
Total Other Expenses	1,110,525.27	4,850,944.28

Other General Expenses