

Balance Sheet as at March 31, 2020

(₹ in Lakhs)

Particulars	Note	As at Mar 31, 2020	As at March 31, 2019
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment	2	1,359	1,464
(b) Goodwill	3	-	909
(c) Other Intangible Assets	3	1	4
(d) Investments in Subsidiaries, Joint Ventures and Associates	4(i)	2,500	2,500
(e) Financial Assets			
(i) Investments	4(ii)	0	0
(ii) Loans	5(i)	3	7
Total Non-Current Assets		3,863	4,884
Current Assets			
(a) Inventories	6	18	362
(b) Financial Assets			
(i) Trade Receivables	7	216	1,156
(ii) Cash and Cash Equivalents	8	16	16
(iii) Bank Balances Other Than Cash and Cash Equivalents	9	77	86
(iv) Loans	5(ii)	76	122
(v) Other Financial Assets	10	57	1
(c) Other Current Assets	11	17	45
Total Current Assets		475	1,788
TOTAL ASSETS		4,338	6,672
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	12	4,122	4,122
(b) Other Equity	13	(19,842)	(16,352)
(c) Share Warrants		-	-
Total Equity		(15,719)	(12,230)
Non-Current Liabilities			
(a) Financial Liabilities			
(i) Other Financial Liabilities	15(i)	2,075	1,326
(b) Provisions	16(i)	13	9
(c) Deferred Tax Liabilities (Net)	17	617	367
Total Non-Current Liabilities		2,704	1,701
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	14(ii)	12,753	12,669
(ii) Trade Payables	18	3,875	3,716
(b) Other Current Liabilities	19	682	763
(c) Provisions	16(ii)	21	27
(d) Current Tax Liabilities (Net)	20	22	26
Total Current Liabilities		17,353	17,200
Total Liabilities		20,058	18,901
TOTAL EQUITY AND LIABILITIES		4,338	6,672

Significant Accounting Policies

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As per our attached report of even date

For and on behalf of the Board of Directors

For S M M P & Associates
Chartered Accountants

Manohar Bidaye
Chairman

Pramoud Rao
Managing Director

Sonal Parekh
Partner
Place : Mumbai
Date: 21st January 2021

Ayalin Nadar
Chief Financial Officer

Kunjan Trivedi
Company Secretary