BALANCE SHEET AS AT 31st MARCH, 2023

(Amount in Rupees Lakh)

	Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
I	**EQUITY AND LIABILITIES**			
(1)	**Shareholder's Funds**			
	(a) Share Capital	2	86	86
	(b) Reserves and Surplus	3	22,840	19,681
			22,926	**19,767**
(2)	**Non-Current Liabilities**			
	(a) Other Long Term Liabilities	4	426	283
	(b) Long Term Provisions	5	498	453
			924	**736**
(3)	**Current Liabilities**			
	(a) Trade Payables			
	Total outstanding dues of micro enterprises and small enterprises	6	2,024	2,406
	Total outstanding dues of creditors other than micro enterprises and small enterprises		371	1,256
	(b) Other Current Liabilities	7	427	581
	(c) Short-Term Provisions	8	2,126	1,282
			4,948	**5,525**
	Total		**28,798**	**26,028**
II	**ASSETS**			
(1)	**Non-Current Assets**			
	(a) Property, Plant and Equipment and Intangible assets	9		
	(i) Property, Plant and Equipment		4,520	4,744
	(ii) Intangible Assets		10	12
			4,530	**4,756**
	(b) Non Current Investments	10	17,047	14,312
	(c) Deferred Tax Assets (Net)	11	244	253
	(e) Other non-current assets	12	58	49
			17,349	**14,614**

BALANCE SHEET AS AT 31st MARCH, 2023

(Amount in Rupees Lakh)

	Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
(2)	**Current Assets**			
	(a) Inventories	13	3,102	3,224
	(b) Trade Receivables	14	1,883	1,726
	(c) Cash and Cash Equivalents	15	1,261	435
	(d) Short-Term Loans and Advances	16	673	1,273
			6,919	**6,658**
	Total		**28,798**	**26,028**

SEE ACCOMPANYING NOTES (1 TO 31) TO THE FINANCIALS STATEMENTS

In terms of our report attached
For Navin Nayak and Associates
Chartered Accountants
Firm Registration No.014367S

Navin Nayak K
Partner
Membership No.205154
ICAI UDIN No. 23205154BGXQNH8872

Date: 10.08.2023
Place: Bengaluru

For and on behalf of the Board

Suneet Aurora
Chairman & Managing Director
DIN-02244628

V.Krishnamurthy
Whole Time Director
DIN-00625079

N.B.Shroff
Whole Time Director
DIN-00625261

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31st MARCH 2023

(Amount in Rupees Lakh)
Except per equity share data

	Particulars	Note No.	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
I.	Revenue from Operations	17	42,599	35,019
II.	Other Income	18	998	945
III.	**Total Revenue (I +II)**		**43,598**	**35,964**
IV.	Expenses:			
	Purchase of Stock in Trade	19	12,766	10,037
	Changes in Inventories of Stock-in-Trade	20	122	(625)
	Employee Benefit Expense	21	12,997	9,779
	Finance Costs	22	36	30
	Other Expenses	23	13,025	11,009
	Depreciation and Amortization Expense	24	327	232
	Total Expenses		**39,275**	**30,463**
V.	**Profit Before Tax (III-IV)**		**4,323**	**5,501**
VI.	Tax Expense:			
	(1) Current Tax		1,003	1,308
	(2) Deferred Tax		10	(39)
VII.	**Profit/(Loss) for the period (V-VI)**		**3,310**	**4,232**
VIII.	Earning per Equity Share:	26		
	(1) Basic		76.87	98.27
	(2) Diluted		76.87	98.27

SEE ACCOMPANYING NOTES (1 TO 31) TO THE FINANCIALS STATEMENTS

In terms of our report attached to the Balance Sheet
For Navin Nayak and Associates
Chartered Accountants
Firm Registration No.014367S

Navin Nayak K
Partner
Membership No.205154
ICAI UDIN No. 23205154BGXQNH8872

Date: 10.08.2023
Place: Bengaluru

For and on behalf of the Board

Suneet Aurora
Chairman & Managing Director
DIN-02244628

V.Krishnamurthy
Whole Time Director
DIN-00625079

N.B.Shroff
Whole Time Director
DIN-00625261

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2023

(Amount in Rupees Lakh)

Particulars	Figures for the Current Reporting Period		Figures for the Previous Reporting Period	
A. Cash flow from operating activities				
Net Profit / (Loss) Before Extraordinary Items and Tax		4,323		5,502
Adjustments for:				
Depreciation and Amortisation	327		232	
Finance Costs	36		30	
Interest Income	(81)		(70)	
Net (gain) / Loss on Sale of Investments	(862)		(783)	
Rental Income from Investment Properties	(4)		(4)	
(Gain) / Loss on Sale of Asset	1		2	
		(582)		(593)
Operating Profit / (Loss) before working capital changes		**3,742**		**4,909**
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	122		(625)	
Trade Receivables	(157)		(93)	
Short-Term Loans and Advances	486		(527)	
Long-Term Loans and advances	-		120	
Other Non-Current Assets	(9)		(16)	
Adjustments for increase / (decrease) in operating liabilities:				
Trade Payables	(1,266)		1,256	
Other Current Liabilities	(154)		273	
Other Long-Term Liabilities	143		30	
Long-Term Provisions	44		64	
Short-Term Provisions	844		(7)	
		54		476
		3,795		**5,384**
Cash flow from extraordinary items - Prior Period Item				
Cash Generated from Operations		3,795		5,384
Net Income tax (Paid) / Refunds		(889)		(1,408)
Net cash flow from / (used in) Operating Activities (A)		**2,906**		**3,976**
B. Cash Flow From Investing Activities				
Capital Expenditure on Fixed Assets, including capital advances	(113)		(4,197)	
Proceeds from Sale of Fixed Assets	6		55	
Purchase of long-term investments				
- Subsidiaries				
- Others	(10,455)		(4,948)	

Particulars	Figures for the Current Reporting Period		Figures for the Previous Reporting Period	
Proceeds from sale of long-Term Investments				
- Others	8,583		5,213	
Interest Received				
- Others	81		70	
Dividend Received				
- Others	-		-	
Rental Income Received	4		4	
		(1,894)		(3,803)
Net cash flow from / (used in) Investing Activities (B)		**(1,894)**		**(3,803)**
C. Cash flow from financing activities				
Finance cost	(36)		(30)	
Dividends Paid	(151)		(301)	
Tax on Dividend	-		-	
		(187)		(331)
Net cash flow from / (used in) Financing Activities (C)		**(187)**		**(331)**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		**825**		**(159)**
Cash and cash equivalents at the beginning of the year		435		594
Cash and cash equivalents at the end of the year		**1,261**		**435**
Reconciliation of Cash and cash equivalents with the Balance sheet:				
Cash and cash equivalents as per Balance Sheet (Refer Note 15)		1,261		435
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 Cash Flow Statements				
Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements) included in Note 15		1,261		435
Add: Current investments considered as part of Cash and cash equivalents (as defined in AS 3 Cash Flow Statements)		-		-
Cash and cash equivalents at the end of the year *		**1,261**		**435**
* Comprises:				
(a) Cash on Hand		8		15
(b) Balances with Banks - in Current Accounts & Term Deposits		1,252		420
		1,261		**435**

In terms of our report attached
For Navin Nayak and Associates
Chartered Accountants
Firm Registration No.014367S

Navin Nayak K
Partner
Membership No.205154
ICAI UDIN No. 23205154BGXQNH8872

Date: 10.08.2023
Place: Bengaluru

For and on behalf of the Board

Suneet Aurora
Chairman & Managing Director
DIN-02244628

V.Krishnamurthy
Whole Time Director
DIN-00625079

N.B.Shroff
Whole Time Director
DIN-00625261

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2023

(Amount in Rupees Lakh)

	Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
I	**EQUITY AND LIABILITIES**			
(1)	**Shareholder's Funds**			
	(a) Share Capital	2	86	86
	(b) Reserves and Surplus	3	23,019	19,874
			23,105	**19,960**
(2)	**Non-Current Liabilities**			
	(a) Other Long Term Liabilities	4	426	283
	(b) Long Term Provisions	5	498	453
			924	**736**
(3)	**Current Liabilities**			
	(a) Trade Payables			
	Total outstanding dues of micro enterprises and small enterprises	6	2,024	2,406
	Total outstanding dues of creditors other than micro enterprises and small enterprises		371	1,256
	(b) Other Current Liabilities	7	427	581
	(c) Short-Term Provisions	8	2126	1,282
			4,948	**5,525**
	Total		**28,978**	**26,221**
II	**ASSETS**			
(1)	**Non-Current Assets**			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment		4,754	4,973
	(ii) Intangible Assets	9	10	12
	(iii) Capital Work in Progress		31	31
			4,796	**5,016**
	(b) Goodwill on Consolidation		2,911	2,911
	(c) Non Current Investments	10	14,106	11,372
	(d) Deferred Tax Assets (Net)	11	244	255
	(e) Other non-current assets	12	58	49
			14,408	**11,676**

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2023

(Amount in Rupees Lakh)

	Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
(2)	**Current Assets**			
	(a) Inventories	13	3,102	3,224
	(b) Trade Receivables	14	1,883	1,726
	(c) Cash and Cash Equivalents	15	1,273	442
	(d) Short-Term Loans and Advances	16	606	1,226
			6,864	**6,618**
	Total		**28,978**	**26,221**

SEE ACCOMPANYING NOTES (1 TO 31) TO THE FINANCIALS STATEMENTS

In terms of our report attached
For Navin Nayak and Associates
Chartered Accountants
Firm Registration No.014367S

For and on behalf of the Board

Suneet Aurora
Chairman -Managing Director
DIN-02244628

Navin Nayak K
Partner (Membership No.205154)
ICAI UDIN No. 23205154BGXQNI4417

Date: 10.08.2023
Place: Bengaluru

V.Krishnamurthy
Whole Time Director
DIN-00625079

N.B.Shroff
Whole Time Director
DIN-00625261

CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in Rupees Lakh)
Except per equity share data

	Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
I.	Revenue from Operations	17	42,599	35,019
II.	Other Income	18	998	945
III.	**Total Income (I +II)**		**43,598**	**35,964**
IV.	Expenses:			
	Purchase of Stock in Trade	19	12,766	10,037
	Changes in Inventories of Stock-in-Trade	20	122	(625)
	Employee Benefit Expense	21	12,997	9,779
	Finance Costs	22	36	30
	Other Expenses	23	13,039	11,009
	Depreciation and Amortization Expense	24	327	232
	Total Expenses		**39,289**	**30,463**
V.	**Profit Before Tax (III-IV)**		**4,309**	**5,500**
VI	**Tax Expense:**			
	(1) Current Tax		1,003	1,308
	(2) Deferred Tax		10	(39)
VII	**Profit/(Loss) for the period (V-VI)**		**3,296**	**4,232**
VIII	Earning per Equity Share:			
	(1) Basic	26	76.54	98.27
	(2) Diluted		76.54	98.27

SEE ACCOMPANYING NOTE (1 TO 31) TO THE FINANCIALS STATEMENTS

In terms of our report attached to the Balance Sheet

For Navin Nayak & Associates
Chartered Accountants
Firm Registration No.014367S

Navin Nayak K
Partner
Membership No.205154
ICAI UDIN No. 23205154BGXQNI4417

Date: 10.08.2023
Place: Bengaluru

For and on behalf of the Board

Suneet Aurora
Chairman-Managing Director
DIN-02244628

V.Krishnamurthy
Whole Time Director
DIN-00625079

N.B.Shroff
Whole Time Director
DIN-00625261

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in Rupees Lakh)

Particulars	Figures for the Current Reporting Period		Figures for the Previous Reporting Period	
A. Cash flow from operating activities				
Net Profit / (Loss) Before Extraordinary Items and Tax		4,309		5,500
Adjustments for:				
Depreciation and Amortisation	327		232	
Finance Costs	36		30	
Interest Income	(81)		(70)	
Net (gain) / Loss on Sale of Investments	(862)		(783)	
Rental Income from Investment Properties	(4)		(4)	
(Gain) / Loss on Sale of Asset	1		2	
		(582)		(592)
Operating Profit / (Loss) before working capital changes		**3,728**		**4,908**
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	122		(625)	
Trade Receivables	(157)		(93)	
Short-Term Loans and Advances	506		(523)	
Long-Term Loans and advances	-		120	
Other Non-Current Assets	(9)		(16)	
Adjustments for increase / (decrease) in operating liabilities:				
Trade Payables	(1,266)		1,256	
Other Current Liabilities	(154)		273	
Other Long-Term Liabilities	143		30	
Long-Term Provisions	44		64	
Short-Term Provisions	844		(7)	
		74		480
		3,801		**5,388**
Cash flow from extraordinary items - Prior Period Item				
Cash Generated from Operations		3,801		5,388
Net Income tax (Paid) / Refunds		(899)		(1,412)
Net cash flow from / (used in) Operating Activities (A)		**2,912**		**3,976**
B. Cash Flow From Investing Activities				
Capital Expenditure on Fixed Assets, including capital advances	(113)		(4,197)	
Proceeds from Sale of Fixed Assets	6		55	
Purchase of long-term investments				
- Subsidiaries				
- Others	(10,455)		(4,948)	
Proceeds from sale of long-Term Investments				
- Others	8,583		5,213	

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2023

(Amount in Rupees Lakh)

Particulars	Figures for the Current Reporting Period		Figures for the Previous Reporting Period	
Interest Received				
- Others	81		70	
Dividend Received				
- Others				
Rental Income Received	4		4	
		(1,894)		(3,803)
Net cash flow from / (used in) Investing Activities (B)		**(1,894)**		**(3,803)**
C. Cash flow from financing activities				
Finance cost	(36)		(30)	
Dividends Paid	(151)		(301)	
Tax on Dividend	-		-	
		(187)		(331)
Net cash flow from / (used in) Financing Activities (C)		**(187)**		**(331)**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		**831**		**(159)**
Cash and cash equivalents at the beginning of the year		443		602
Cash and cash equivalents at the end of the year		**1,273**		**443**
Reconciliation of Cash and cash equivalents with the Balance				
Cash and cash equivalents as per Balance Sheet (Refer Note 15)		1,273		443
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 Cash Flow Statements				
Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements) included in Note 15		**1,273**		**443**
Add: Current investments considered as part of Cash and cash equivalents (as defined in AS 3 Cash Flow Statements)		-		-
Cash and cash equivalents at the end of the year *		**1,273**		**443**
* Comprises:				
(a) Cash on Hand		8		16
(b) Balances with Banks - in Current Accounts & Term Deposits		1,265		427
		1,273		**443**

In terms of our report attached
For Navin Nayak & Associates
Chartered Accountants
Firm Registration No.014367S

For and on behalf of the Board

Suneet Aurora
Chairman - Managing Director
DIN-02244628

Navin Nayak K
Partner
Membership No.205154
ICAI UDIN No. 23205154BGXQNI4417

V.Krishnamurthy
Whole Time Director
DIN-00625079

N.B.Shroff
Whole Time Director
DIN-00625261

Date: 10.08.2023
Place:Bengaluru

NOTE 2 - SHARE CAPITAL

(Amount in Rupees Lakh)
Except equity share data

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Authorised:		
45,00,000 (Previous period 45,00,000) equity shares of Rs.2 each.	90	90
	90	**90**
Issued Subscribed and Paid up:		
43,06,200 (Previous period 43,06,200) equity shares of Rs.2 each.	86	86
Total	**86**	**86**

i) Reconciliation of the no. of shares outstanding at the beginning and at the end of the year:	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
No of shares outstanding at the beginning of the year	43,06,200	43,06,200
No of shares outstanding at the end of the year	43,06,200	43,06,200

ii) Rights of shareholders:

Every holder of equity shares is entitled to one vote per share. The company declares and pays dividend in Indian rupees. The dividend proposed by the Board of Directors is subject to approval by the shareholders at the ensuing Annual General Meeting.

iii) Number of shares held by each shareholder holding more than 5% shares in the company are as follows:

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Equity Shares:		
K.K.Aurora	9,47,600	9,47,600
Neha Trust	12,05,940	12,05,940
Sunjeev Aurora	6,02,443	5,98,260
Suneet Aurora	11,95,800	11,95,800

iv). Shares held by promoters at the end of the year :

Promoter Name	No of Shares		% of total shares	% change
	2023	2022		
Equity Shares:				
K.K.Aurora	9,47,600	9,47,600	22.01	-
Neha Trust	12,05,940	12,05,940	28.00	-
Sunjeev Aurora	6,02,443	5,98,260	13.99	0.10
Suneet Aurora	11,95,800	11,95,800	27.77	-

NOTE 3 - RESERVES AND SURPLUS

(Amount in Rupees Lakh)

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Capital Reserves	27	27
Capital Redumption Reserves	70	70
Securities Premium Account	169	169
Investment Allowance Reserve	4	4
General Reserve:		
GR - As per last Balance Sheet	211	211
Surplus:		
As per last Balance Sheet	19,392	15,462
Add: Profit for the year	3,296	4,081
Less: Appropriations		
Interim Dividend	151	151
	22,538	19,392
Total	**23,019**	**19,874**

Note: The board has proposed a dividend of 1.75 times the face value of equity shares, equal to INR 1,50,70,700, subject to approval by shareholders at the Annual General Meeting.

NOTE 4 -OTHER LONG TERM LIABILITIES

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Security Deposits (Trade)	426	283
Total	**426**	**283**

Note 4a: Security Deposits are received from Company's Clearing and forwarding Agents(CFA). Company is paying a simple Interest of 8% P.A. on these Deposits.

NOTE 5 - LONG- TERM PROVISIONS

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Provision for Leave Salary	498	453
Total	**498**	**453**

NOTE 6- TRADE PAYABLES

(Amount in Rupees Lakh)

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Outstanding dues of micro enterprises and small enterprises		
-For Stock in Trade	2,021	2,388
-For Expenses & Others	4	18
	2,024	**2,406**
Outstanding dues of creditors other than micro enterprises and small enterprises		
-For Capital Exepnediture	-	341
-For Services & Others	371	914
	371	**1,256**
Grand Total	**2,396**	**3,662**

Ageing for Trade Payables outstanding is as follows :

	As at March 31,2023				
	Outstanding for following periods from due date of payment				Total
Particulars	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	
i) MSME	2,024	-	-	-	**2,024**
ii) Others	371	-	-	-	**371**
iii) Disputed dues - MSME	-	-	-	-	-
iv) Discputed dues - Others	-	-	-	-	-
TOTAL	**2,395**	**-**	**-**	**-**	**2,395**

	As at March 31,2023				
	Outstanding for following periods from due date of payment				Total
Particulars	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	
i) MSME	2,406	-	-	-	**2,406**
ii) Others	1,249	1	4	3	1,256
iii) Disputed dues - MSME	-	-	-	-	-
iv) Discputed dues - Others	-	-	-	-	-
TOTAL	**3,655**	**1**	**4**	**3**	**3,662**

NOTE 7 - OTHER CURRENT LIABILITIES

(Amount in Rupees Lakh)

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Unpaid dividends	21	9
Other Payables		
-Statutory Liabilities	377	525
-Advance Received From Customers	13	13
-Others*	17	34
Total	**427**	**581**

*Unpaid amount of Rs.23,606 /- (Previous Year Rs.23,606) included in other liabilities as settlement payable is being reconciled and on completion the due amount shall be transferred to Labour Welfare Fund.

NOTE 8 - SHORT-TERM PROVISIONS

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Other Provisions	2,126	1,282
Total	**2,126**	**1,282**

Note 9 - Property, Plant and Equipment

The changes in the carrying value of property, plant and equipment and intangible assets for the year ended March 31, 2023 are as follows :

(Amount in Rupees Lakh)

Particulars	Land	Buildings	Building - lease hold	Plant & Machinery	Office & Factory Equipment's	Computers	Furniture & Fixtures	Motor Vehicles	Air Conditioners	Total	Building work in progress	Total
Gross Carrying value as at April 1,2022	232	4,162	76	274	417	1,180	151	140	39	6,671	31	31
Additions	-	-	-	32	19	33	27	-	2	113	-	-
Deletions	-	-	-	-	-	2	-	14	2	17	-	-
Gross Carrying value as at March 31,2023	232	4,162	76	305	436	1,212	177	126	39	6,766	31	31
Accumulated depreciation as at April 1,2022	-	62	41	207	224	969	109	55	32	1,698	-	-
Depreciation	-	128	6	16	52	100	8	12	2	325	-	-
Accumulated depreciation on deletions	-	-	-	-	-	1	-	7	2	9	-	-
Accumulated depreciation as at March 31,2023	-	190	47	223	276	1,068	117	60	32	2,013	-	-
Carrying value as at April 1,2022	232	4,100	36	66	193	212	41	85	7	4,973	31	31
Carrying value as at March 31,2023	232	3,972	29	82	160	144	60	66	7	4,754	31	31

Particulars	Trademark	Total
Gross Carrying value as at April 1,2022	23	23
Additions	-	-
Deletions	-	-
Gross Carrying value as at March 31,2023	23	23
Accumulated depreciation as at April 1,2022	11	11
Depreciation	2	2
Accumulated depreciation on deletions	-	-
Accumulated depreciation as at March 31,2023	13	13
Carrying value as at April 1,2022	12	12
Carrying value as at March 31,2023	10	10

The changes in the carrying value of property, plant and equipment and intangible assets for the year ended March 31, 2022 are as follows :

(Amount in Rupees Lakh)

Particulars	Land	Buildings	Building - lease hold	Plant & Machinery	Office & Factory Equipment's	Computers	Furniture & Fixtures	Motor Vehicles	Air Conditioners	Total	Building work in progress	Total
Gross Carrying value as at April 1,2021	232	203	76	274	271	1,096	142	238	39	2,571	31	31
Additions	-	3,959	-	-	146	84	8	-	-	4,197	-	-
Deletions	-	-	-	-	-	-	-	98	-	98	-	-
Gross Carrying value as at March 31,2022	232	4,162	76	274	417	1,180	151	140	39	6,671	31	31
Accumulated depreciation as at April 1,2021	-	34	34	192	187	854	102	76	29	1,508	-	-
Depreciation	-	28	6	15	36	114	8	20	2	230	-	-
Accumulated depreciation on deletions	-	-	-	-	-	-	-	41	-	41	-	-
Accumulated depreciation as at March 31,2022	-	62	41	207	224	969	109	55	32	1,698	-	-
Net Carrying value as at April 1,2021	232	170	42	81	84	242	41	162	10	1,063	31	31
Net Carrying value as at March 31,2022	232	4,100	36	66	193	212	41	85	7	4,973	31	31

Particulars	Trademark	Total
Gross Carrying value as at April 1,2021	23	23
Additions	-	-
Deletions	-	-
Gross Carrying value as at March 31,2022	23	23
Accumulated depreciation as at April 1,2021	8	8
Depreciation	2	2
Accumulated depreciation on deletions	-	-
Accumulated depreciation as at March 31,2022	11	11
Net Carrying value as at April 1,2021	15	15
Net Carrying value as at March 31,2022	12	12