

**[110000] Balance sheet**

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

	31/03/2020	31/03/2019	31/03/2018
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	1,671	699	954
Capital work-in-progress	82	190	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Other non-current financial assets	82	78	
Total non-current financial assets	82	78	
Deferred tax assets (net)	369	987	
Other non-current assets	1,861	1,863	
Total non-current assets	4,065	3,817	
Current assets [Abstract]			
Inventories	1,890	1,872	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	2,762	3,978	
Cash and cash equivalents	1,214	3,271	
Bank balance other than cash and cash equivalents	0	1,100	
Loans, current	0	0	
Other current financial assets	2,162	23	
Total current financial assets	6,138	8,372	
Other current assets	1,323	1,681	
Total current assets	9,351	11,925	
Non-current assets classified as held for sale	(A) 35	0	
Total assets	13,451	15,742	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	95	95	95
Other equity	8,464	8,522	
Total equity attributable to owners of parent	8,559	8,617	
Non controlling interest	0	0	
Total equity	8,559	8,617	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Trade payables, non-current	20	9	
Total non-current financial liabilities	20	9	
Provisions, non-current	200	218	
Other non-current liabilities	503	0	
Total non-current liabilities	723	227	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	2,988	5,949	
Other current financial liabilities	141	16	
Total current financial liabilities	3,129	5,965	
Other current liabilities	451	385	
Provisions, current	589	548	
Total current liabilities	4,169	6,898	
Total liabilities	4,892	7,125	
Total equity and liabilities	13,451	15,742	

**Footnotes**

(A) \*1 (adjusted for balance sheet total)

**[210000] Statement of profit and loss****Earnings per share [Table]**

..(1)

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Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 1.89	[INR/shares] -221.51	[INR/shares] 1.89	[INR/shares] -221.51
Total basic earnings (loss) per share	[INR/shares] 1.89	[INR/shares] -221.51	[INR/shares] 1.89	[INR/shares] -221.51
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 1.89	[INR/shares] -221.51	[INR/shares] 1.89	[INR/shares] -221.51
Total diluted earnings (loss) per share	[INR/shares] 1.89	[INR/shares] -221.51	[INR/shares] 1.89	[INR/shares] -221.51

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	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	8,514	12,662
Other income	2,269	411
Total income	10,783	13,073
Expenses [Abstract]		
Cost of materials consumed	(A) 2,939	(B) 3,824
Purchases of stock-in-trade	2,312	2,905
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-47	10
Employee benefit expense	1,950	4,718
Finance costs	46	15
Depreciation, depletion and amortisation expense	380	302
Other expenses	2,554	4,010
Total expenses	10,134	15,784
Profit before exceptional items and tax	649	-2,711
Total profit before tax	649	-2,711
Tax expense [Abstract]		
Current tax	0	50
Deferred tax	(C) 631	(D) -653
Total tax expense	631	-603
Total profit (loss) for period from continuing operations	18	-2,108
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	18	-2,108
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-76	-39
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-76	-39
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [Abstract]		
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		
Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	-76	-39
Total comprehensive income	-58	-2,147
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	-76	-39
Total comprehensive income	-58	-2,147
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 1.89	[INR/shares] -221.51
Total basic earnings (loss) per share	[INR/shares] 1.89	[INR/shares] -221.51
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 1.89	[INR/shares] -221.51
Total diluted earnings (loss) per share	[INR/shares] 1.89	[INR/shares] -221.51

### Footnotes

(A) Raw materials consumed:

Opening inventory= 753

Add: Purchases (net) =2,910

Less: Inventory at the end of the year =724

Cost of raw materials consumed =2,939

(B) Raw materials consumed:

Opening inventory= 851

Add: Purchases (net) =3,726

Less: Inventory at the end of the year =753

Cost of raw materials consumed =3,824

(C) includes tax relating to earlier years= (14)

(D) includes tax relating to earlier years= 37

## [210000a] Statement of profit and loss

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]

..(1)

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Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Remeasurements of the defined benefit plans	Remeasurements of the defined benefit plans
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-76	-39

**[320000] Cash flow statement, indirect**

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	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	649	-2,711	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	46	13	
Adjustments for decrease (increase) in inventories	-18	108	
Adjustments for decrease (increase) in trade receivables, current	1,230	1,150	
Adjustments for decrease (increase) in other current assets	317	-541	
Adjustments for other financial assets, current	-2,166	-3	
Adjustments for increase (decrease) in trade payables, current	-2,970	1,459	
Adjustments for increase (decrease) in other current liabilities	2	44	
Adjustments for depreciation and amortisation expense	380	302	
Adjustments for provisions, current	-80	118	
Adjustments for provisions, non-current	0	(A) -16	
Adjustments for unrealised foreign exchange losses gains	14	-51	
Adjustments for interest income	-101	-222	
Adjustments for fair value losses (gains)	(B) 40	(C) 93	
Other adjustments to reconcile profit (loss)	(D) -234	(E) -620	
Other adjustments for non-cash items	(F) 14	(G) 35	
Total adjustments for reconcile profit (loss)	-3,324	2,313	
Net cash flows from (used in) operations	-2,675	-398	
Income taxes paid (refund)	69	-39	
Net cash flows from (used in) operating activities	-2,744	-359	
Cash flows from used in investing activities [Abstract]			
Purchase of property, plant and equipment	446	504	
Proceeds from sales of investment property	(H) 1,100	(I) 7,702	
Proceeds from sales of other long-term assets	(J) -4	0	
Interest received	124	247	
Other inflows (outflows) of cash	0	(K) -7,352	
Net cash flows from (used in) investing activities	774	93	
Cash flows from used in financing activities [Abstract]			
Payments of finance lease liabilities	95	0	
Net cash flows from (used in) financing activities	-95	0	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-2,065	-266	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	8	59	
Net increase (decrease) in cash and cash equivalents	-2,057	-207	
Cash and cash equivalents cash flow statement at end of period	1,214	3,271	3,478