

## [100100] Balance sheet

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

	31/03/2023	31/03/2022
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	86	86
Reserves and surplus	23,019	19,874
Total shareholders' funds	23,105	19,960
Share application money pending allotment	0	0
Minority interest	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	0	0
Other long-term liabilities	426	283
Long-term provisions	498	453
Total non-current liabilities	924	736
Current liabilities [Abstract]		
Short-term borrowings	0	0
Trade payables	2,395	3,662
Other current liabilities	427	581
Short-term provisions	2,127	1,282
Total current liabilities	4,949	5,525
Total equity and liabilities	28,978	26,221
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	4,754	4,973
Intangible assets	10	12
Intangible assets under development or work-in-progress	31	31
Total fixed assets	4,795	5,016
Non-current investments	14,106	11,372
Deferred tax assets (net)	244	255
Long-term loans and advances	0	0
Other non-current assets	2,969	2,960
Total non-current assets	22,114	19,603
Current assets [Abstract]		
Current investments	0	0
Inventories	3,102	3,224
Trade receivables	1,883	1,726
Cash and bank balances	1,273	442
Short-term loans and advances	606	1,226
Total current assets	6,864	6,618
Total assets	28,978	26,221

## [100400] Cash flow statement, indirect

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	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	4,309	5,501	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	36	30	
Adjustments for depreciation and amortisation expense	327	232	
Other adjustments to reconcile profit (loss)	(A) -865	(B) -785	
Total adjustments to profit (loss)	-502	-523	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	122	-625	
Adjustments for decrease (increase) in trade receivables	-157	-93	
Adjustments for decrease (increase) in other current assets	(C) 497	(D) -419	
Adjustments for increase (decrease) in trade payables	-1,266	1,257	
Adjustments for increase (decrease) in other current liabilities	-154	273	
Adjustments for provisions	(E) 888	(F) 57	
Total adjustments for working capital	-70	450	
Total adjustments for reconcile profit (loss)	-572	-73	
Net cash flows from (used in) operations	3,737	5,428	
Interest received	-81	-70	
Income taxes paid (refund)	(G) 889	(H) 1,412	
Other inflows (outflows) of cash	(I) 143	(J) 32	
Net cash flows from (used in) operating activities before extraordinary items	2,910	3,978	
Net cash flows from (used in) operating activities	2,910	3,978	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	6	55	
Interest received	81	70	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	(K) -1,979	(L) -3,930	
Net cash flows from (used in) investing activities before extraordinary items	-1,892	-3,805	
Net cash flows from (used in) investing activities	-1,892	-3,805	
Cash flows from used in financing activities [Abstract]			
Dividends paid	(M) 151	(N) 301	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	(O) -36	(P) -30	
Net cash flows from (used in) financing activities before extraordinary items	-187	-331	
Net cash flows from (used in) financing activities	-187	-331	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	831	-158	
Net increase (decrease) in cash and cash equivalents	831	-158	
Cash and cash equivalents cash flow statement at end of period	1,273	442	602

## [100200] Statement of profit and loss

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	42,599	35,019
Revenue from sale of services	0	0
Total revenue from operations other than finance company	42,599	35,019
Total revenue from operations	42,599	35,019
Other income	998	945
Total revenue	43,597	35,964
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	12,766	10,037
Changes in inventories of finished goods, work-in-progress and stock-in-trade	122	-625
Employee benefit expense	12,997	9,779
Finance costs	36	30
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	327	232
Total depreciation, depletion and amortisation expense	327	232
CSR expenditure	0	0
Other expenses	13,040	11,010
Total expenses	39,288	30,463
Total profit before prior period items, exceptional items, extraordinary items and tax	4,309	5,501
Total profit before extraordinary items and tax	4,309	5,501
Total profit before tax	4,309	5,501
Tax expense [Abstract]		
Current tax	1,003	1,308
Deferred tax	10	-39
Total tax expense	1,013	1,269
Total profit (loss) for period from continuing operations	3,296	4,232
Total profit (loss) for period before minority interest	3,296	4,232
Profit (loss) of minority interest	0	0
Total profit (loss) for period	3,296	4,232
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 76.54	[INR/shares] 98.27
Diluted earnings per equity share	[INR/shares] 76.54	[INR/shares] 98.27