

**[100100] Balance sheet**

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

	31/03/2022	31/03/2021
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	(A) 86	(B) 86
Reserves and surplus	19,874	15,944
Total shareholders' funds	19,960	16,030
Share application money pending allotment	0	0
Minority interest	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	0	0
Other long-term liabilities	283	253
Long-term provisions	453	389
Total non-current liabilities	736	642
Current liabilities [Abstract]		
Short-term borrowings	0	0
Trade payables	3,662	2,406
Other current liabilities	585	308
Short-term provisions	1,282	1,289
Total current liabilities	5,529	4,003
Total equity and liabilities	26,225	20,675
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	4,973	1,062
Intangible assets	12	15
Tangible assets capital work-in-progress	31	31
Total fixed assets	5,016	1,108
Non-current investments	11,372	10,854
Deferred tax assets (net)	255	215
Long-term loans and advances	0	120
Other non-current assets	(C) 2,960	(D) 2,944
Total non-current assets	19,603	15,241
Current assets [Abstract]		
Current investments	0	0
Inventories	3,224	2,599
Trade receivables	1,726	1,634
Cash and bank balances	442	602
Short-term loans and advances	1,230	599
Total current assets	6,622	5,434
Total assets	26,225	20,675

**Footnotes**

(A) The issued, subscribed and paidup equity share capital of the company is Rs. 86,12,400 divided into 43,06,200 equity shares of Rs. 2 each. However to avoid the rounding of difference between the 'Balance sheet' and the table 'Details of Share Capital', it is mentioned that, issued, subscribed and paidup equity share capital is 86,00,000 divided into 43,00,000 equity shares of Rs. 2 each.

(B) The issued, subscribed and paidup equity share capital of the company is Rs. 86,12,400 divided into 43,06,200 equity shares of Rs. 2 each. However to avoid the rounding of difference between the 'Balance sheet' and the table 'Details of Share Capital', it is mentioned that, issued, subscribed and paidup equity share capital is 86,00,000 divided into 43,00,000 equity shares of Rs. 2 each.

(C) Other non-current assets : 49 Goodwill on Consolidation : 2911

(D) Other non-current assets : 33 Goodwill on Consolidation : 2911

**[100400] Cash flow statement, indirect**

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>	<b>31/03/2020</b>
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	5,501	4,961	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	30	29	
Adjustments for depreciation and amortisation expense	232	197	
Other adjustments for which cash effects are investing or financing cash flow	(A) -781	(B) -382	
Total adjustments to profit (loss)	-519	-156	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-625	-1,025	
Adjustments for decrease (increase) in trade receivables	-93	238	
Adjustments for decrease (increase) in other current assets	(C) -423	(D) -162	
Adjustments for increase (decrease) in trade payables	1,256	388	
Adjustments for increase (decrease) in other current liabilities	(E) 308	(F) -59	
Adjustments for provisions	(G) 57	(H) -763	
Total adjustments for working capital	480	-1,383	
Total adjustments for reconcile profit (loss)	-39	-1,539	
Net cash flows from (used in) operations	5,462	3,422	
Interest received	-70	-13	
Income taxes paid (refund)	1,412	1,281	
Other inflows (outflows) of cash	(I) -4	(J) -4	
Net cash flows from (used in) operating activities before extraordinary items	3,976	2,124	
Net cash flows from (used in) operating activities	3,976	2,124	
Cash flows from used in investing activities [Abstract]			
Other cash receipts from sales of equity or debt instruments of other entities	5,213	11,772	
Other cash payments to acquire equity or debt instruments of other entities	4,948	13,743	
Proceeds from sales of tangible assets	55	0	
Purchase of tangible assets	4,197	142	
Interest received	70	13	
Other inflows (outflows) of cash	4	4	
Net cash flows from (used in) investing activities before extraordinary items	-3,803	-2,096	
Net cash flows from (used in) investing activities	-3,803	-2,096	
Cash flows from used in financing activities [Abstract]			
Dividends paid	301	11	
Interest paid	30	29	
Net cash flows from (used in) financing activities before extraordinary items	-331	-40	
Net cash flows from (used in) financing activities	-331	-40	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-158	-12	
Net increase (decrease) in cash and cash equivalents	-158	-12	
Cash and cash equivalents cash flow statement at end of period	442	602	615

**[100200] Statement of profit and loss**

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</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	35,019	28,194
Revenue from sale of services	0	0
Total revenue from operations other than finance company	35,019	28,194
Total revenue from operations	35,019	28,194
Other income	943	431
Total revenue	35,962	28,625
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	10,037	8,178
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-625	-1,025
Employee benefit expense	9,779	8,416
Finance costs	30	29
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	232	197
Total depreciation, depletion and amortisation expense	232	197
CSR expenditure	0	0
Other expenses	11,008	7,869
Total expenses	30,461	23,664
Total profit before prior period items, exceptional items, extraordinary items and tax	5,501	4,961
Total profit before extraordinary items and tax	5,501	4,961
Total profit before tax	5,501	4,961
Tax expense [Abstract]		
Current tax	1,308	1,262
Deferred tax	-39	-39
Total tax expense	1,269	1,223
Total profit (loss) for period from continuing operations	4,232	3,738
Total profit (loss) for period before minority interest	4,232	3,738
Profit (loss) of minority interest	0	0
Total profit (loss) for period	4,232	3,738
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 98.27	[INR/shares] 86.8
Diluted earnings per equity share	[INR/shares] 98.27	[INR/shares] 86.8