

# ROY CHOWDHURY & MOITRA Chartered Accountants

Ref. No. ....

Date .....

## INDEPENDENT AUDITOR'S REPORT

To

The Members of QUODROID SOFTWARE DEVELOPMENT PRIVATE LIMITED

(CIN: U72900WB2018PTC227676)

C/o, Rammani Sarkar

Flat No - C, 2<sup>nd</sup> Floor, 56/9,

Rammohan Mukherjee Lane,

Shibpur, Howrah,

West Bengal - 711102,

India.

Report on the Audit of the Financial Statements

### Opinion

We have audited the accompanying financial statements of QUODROID SOFTWARE DEVELOPMENT PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2020, and the Statement of Profit and Loss and Statement of Cash Flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the Generally Accepted Accounting Principles in India, of the state of affairs of the Company as at March 31, 2020, its profit and cash flows for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described

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in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Key Audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is a private limited company, hence question of listing does not arise at all.

#### Information other than the Financial Statements and Auditors' report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

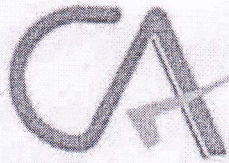
Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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However, based on the work we have performed, we conclude that there is no material misstatement of this other information, hence we have nothing to report in this regard.

## Management's responsibility for the Financial Statements

The Company's Board of Directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Generally Accepted Accounting Principles in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

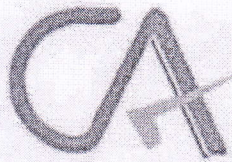
## Auditor's responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material

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misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- ❖ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ❖ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- ❖ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ❖ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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- ❖ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- ❖ We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- ❖ We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

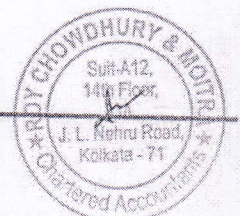
#### Report on other legal and regulatory requirements

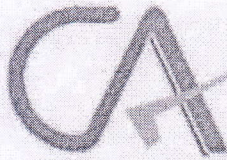
The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;

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(c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and

(d) Its turnover for the year is not more than Rs.10 Crores during the year.

As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the **Companies (Accounts) Rules, 2014**;

(e) On the basis of the written representations received from the directors as on March 31, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

(i) The Company does not have any pending litigations which would impact its financial position;

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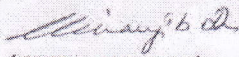
(ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

(iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For ROY CHOWDHURY & MOITRA

Chartered Accountants

Firm Registration No. 304134E

  
(CHIRANJIB DAS)

Partner

Membership No. 309307

UDIN: 20309307AAAWO5401

Place: Kolkata

Date: 11-07-2020



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# QUODROID SOFTWARE DEVELOPMENT PRIVATE LIMITED

CIN : U72900WB2018PTC227676

## BALANCE SHEET AS AT 31st March 2020

Particulars	Note No	As at 31.03.2020 Amount in ₹	As at 31.03.2019 Amount in ₹
<b>I. EQUITY AND LIABILITIES</b>			
(1) Shareholders' Funds			
(a) Share Capital	1	1,00,000	1,00,000
(b) Reserve and Surplus	2	6,30,897	5,00,002
(2) Non-Current Liabilities			
(a) Long-term Borrowings		-	-
(b) Deferred Tax Liabilities(Net )		-	-
(c) Long term Provisions		-	-
(3) Current Liabilities			
(a) Short-term Borrowings			
(b) Trade Payables	3	9,87,437	9,98,625
(c) Other Current Liabilities	4	6,41,533	6,41,922
(d) Short-term Provisions			
<b>Total</b>		<b>23,59,867</b>	<b>22,40,549</b>
<b>II. ASSETS</b>			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	11	60,686	-
(ii) Capital Work-in-progress		-	-
(b) Non-current Investments		-	-
(c) Long term Loans and Advances		-	-
(2) Current Assets			
(a) Inventories		-	-
(b) Trade Receivables	5	4,46,593	12,53,002
(c) Cash and Cash Equivalents	6	14,13,443	9,87,547
(d) Short-term Loans and Advances		-	-
(e) Other Current Assets	7	4,39,145	-
<b>Total</b>		<b>23,59,867</b>	<b>22,40,549</b>

Significant Accounting Policies and the notes ( 1 - 11 ) attached here to form integral part of these financial statements.

As per our report of even date attached.

For & On behalf of the Board of Directors

ROY CHOWDHURY & MOITRA, (Chartered Accountants)  
Firm Registration Number - 304134E

*Rammani Sarkar*

*Chiranjib Das*  
CHIRANJIB DAS  
(Partner), M.NO: 309307

RAMMANI SARKAR  
Director : 08217377



PLACE : KOLKATA  
DATE : 11-07-2020  
UDIN: 20309307AAAWO5401



# QUODROID SOFTWARE DEVELOPMENT PRIVATE LIMITED

CIN : U72900WB2018PTC227676

## Statement of Profit and Loss for the year ended 31st March ,2020

Particulars	Note No	For the Year Ended 31.03.2020 Amount in ₹	For the Year Ended 31.03.2019 Amount in ₹
I. Revenue from Operations ( Gross )			
Less : Goods and Services Tax (GST)			
Revenue from Operations ( Net )	8	62,18,891	26,92,910
II. Other Income			
III. Total Revenue ( I + II )		62,18,891	26,92,910
IV. Expenses :			
Cost of Material Consumed		-	-
Changes in Inventories of Finished goods and Work-in-progress		-	-
Employee benefit Expenses	9	27,76,810	14,41,250
Financial Costs		-	-
Depreciation and Amortisation Expenses	11	2,353	-
Other Expenses	10	32,62,843	5,75,982
IV. Total Expenses		60,42,006	20,17,232
V. Profit before Exceptional items & tax ( III - IV )		1,76,885	6,75,678
VI. Exceptional Items :		NIL	NIL
VII. Profit before Tax ( V - VI )		1,76,885	6,75,678
VIII. Tax Expenses :			
(1) Current Tax			
(2) Deferred Tax		45,990	1,75,676
(3) Tax in respect of earlier Years			
IX. Profit /(Loss) for the Year ( VII - VIII )		1,30,895	5,00,002
X. Earnings Per Equity Share : (EPS)			
(1) Basic		130.89	500.00
(2) Diluted		130.89	500.00

Significant Accounting Policies and the notes ( 1 - 11 ) attached here to form integral part of these financial statements.

As per our report of even date attached.

For & On behalf of the Board of Directors

ROY CHOWDHURY & MOITRA, (Chartered Accountants)  
Firm Registration Number - 304134E

*Chiranjib Das*  
CHIRANJIB DAS  
(Partner), M.NO: 309307



PLACE : KOLKATA  
DATE : 11-07-2020  
UDIN: 20309307AAAAWO5401

*Rammani Sarkar*

RAMMANI SARKAR  
Director : 08217377



# QUODROID SOFTWARE DEVELOPMENT PRIVATE LIMITED

CIN : U72900WB2018PTC227676

## Cash Flow Statement For the Year Ended 31st March 2020

Particulars	For the Year Ended 31.03.2020 Amount in ₹	For the Year Ended 31.03.2019 Amount in ₹
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit after tax	1,30,895	5,00,002
Adjustment For :		
Interest Income	-	-
Depreciation	2,353	-
Other Adjustments	-	-
Dividend Received	-	-
Finance Costs	-	-
Operating Profit before Working Capital Changes	1,33,248	5,00,002
Adjustment For :		
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in Trade & other Receivables	8,06,409	-12,53,002
Increase/(Decrease) in Trade Payables & other Liabilities	-11,577	16,40,547
(Increase)/Decrease in Loans & advances & Other Current Assets	-4,39,145	-
<b>Cash generated from Operating Activities</b>	<b>4,88,935</b>	<b>8,87,547</b>
Taxes Paid		
Adjustment for Tax relating to earlier years		
<b>Net Cash Flow from Operating Activities</b>	<b>4,88,935</b>	<b>8,87,547</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Disposal / ( Purchase ) of Fixed Assets including CWIP	-63,039	-
Interest Income	-	-
<b>Net Cash Flow from Investing Activities</b>	<b>-63,039</b>	<b>-</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Issue of Equity Shares	-	1,00,000
Proceeds / ( Repayment ) of Long term Borrowings	-	-
Finance Costs	-	-
Dividend Paid	-	-
Increase / ( Decrease ) in Short Term Borrowings	-	-
<b>Net Cash Flow from Financing Activities</b>	<b>-</b>	<b>1,00,000</b>
<b>NET INCREASE / (DECREASE ) IN CASH AND CASH EQUIVALENT ( A+B+C )</b>	<b>4,25,896</b>	<b>9,87,547</b>
Cash and Cash Equivalents at the beginning of the year	9,87,547	-
Cash and Cash Equivalents at the end of the year	14,13,443	9,87,547

As per our report of even date attached.

For & On behalf of the Board of Directors

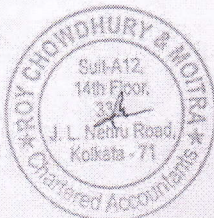
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Firm Registration Number - 304134E

*Rammani Sarkar*

*Chiranjib Das*  
CHIRANJIB DAS  
(Partner), M.NO: 309307

RAMMANI SARKAR  
Director : 08217377

PLACE : KOLKATA  
DATE : 11-07-2020  
UDIN: 20309307AAAAWO5401



# QUODROID SOFTWARE DEVELOPMENT PRIVATE LIMITED

CIN : U72900WB2018PTC227676

Notes forming part of the Financial Statements

## Note : 1 Share Capital

Particulars	For the Year Ended 31.03.2020 Amount in ₹	For the Year Ended 31.03.2019 Amount in ₹
Authorised Capital		
10,000 ( Previous year 10,000 ) Equity Shares of ₹ 100/- each	10,00,000	10,00,000
Issued,Subscribed & Paid up Capital		
1,000 Equity Shares of ₹ 100/- each	1,00,000	1,00,000

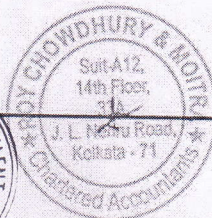
The company has issued only one class of equity shares having at par value of ₹ 100/- per share. Each shareholder is eligible for one vote per share. The dividend proposed by the Board of Directors is subject to the approval of shareholders, except in the case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company, after distribution of all preferential amounts, in proportion of their share holding.

Details of shares held by shareholders holding more than 5% of the aggregate shares in the company

Name of Shareholder	As at 31.03.2020		As at 31.03.2019	
	No.of shares held	% of Holding	No.of shares held	% of Holding
Saurav Sarkar	800	80%	800	80%
Rammani Sarkar	200	20%	200	20%
	1000	100%	1000	100%

## Note : 2 Reserves & Surplus

Particulars	As at 31.03.2020 Amount in ₹	As at 31.03.2019 Amount in ₹
Securities Premium Reserve	NIL	NIL
Capital Reserve	NIL	NIL
General Reserve	NIL	NIL
Surplus :		
Balance As per Last Account	5,00,002	0
Add : Net Profit for the Year	1,30,895	5,00,002
Less : Dividend		
Closing Balance	6,30,897	5,00,002



# QUODROID SOFTWARE DEVELOPMENT PRIVATE LIMITED

CIN : U72900WB2018PTC227676

Notes Forming Part of the Financial Statements

## Note : 3 Trade Payables

Particulars	As at 31.03.2020 Amount in ₹	As at 31.03.2019 Amount in ₹
Sundry Creditors for Suppliers & Services	9,87,437	9,98,625

## Note : 4 Other Current Liabilities

Particulars	As at 31.03.2020 Amount in ₹	As at 31.03.2019 Amount in ₹
Payables including Statutory dues & others	6,41,533	6,41,922

## Note : 5 Trade Receivables

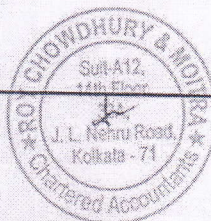
Particulars	As at 31.03.2020 Amount in ₹	As at 31.03.2019 Amount in ₹
Unsecured, Considered Good Sundry Debtors : Customers Service Charges	4,46,593	12,53,002

## Note : 6 Cash & Cash Equivalents

Particulars	As at 31.03.2020 Amount in ₹	As at 31.03.2019 Amount in ₹
Balance in Current Account with Banks	14,13,443	9,87,547

## Note : 7 Other Current Assets

Particulars	As at 31.03.2020 Amount in ₹	As at 31.03.2019 Amount in ₹
Security Deposit and Govt. Receivables	4,39,145	0



# QUODROID SOFTWARE DEVELOPMENT PRIVATE LIMITED

CIN : U72900WB2018PTC227676

Notes Forming Part of the Financial Statements

## Note : 8 Revenue from Operations

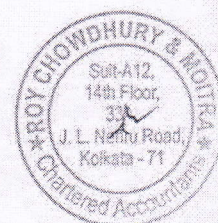
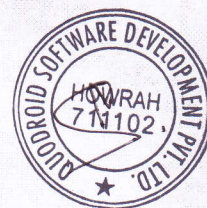
Particulars	As at 31.03.2020 Amount in ₹	As at 31.03.2019 Amount in ₹
Customer Service Charges	62,18,891	26,92,910

## Note : 9 Employee Benefit Expenses

Particulars	As at 31.03.2020 Amount in ₹	As at 31.03.2019 Amount in ₹
Payment of Salary and Technical Fees	27,76,810	14,41,250

## Note : 10 Other Expenses

Particulars	As at 31.03.2020 Amount in ₹	As at 31.03.2019 Amount in ₹
<b>Trading Expenses:</b>		
Software Development and implementation Expenses	16,68,347	49,117
<b>TOTAL</b>	<b>16,68,347</b>	<b>49,117</b>
<b>Administrative and Selling &amp; Distribution Expenses :</b>		
Preliminary Expenses	-	10,000
Professional Tax	2,500	2,500
IEC Certification Charges	200	500
Conveyance	1,80,750	1,40,363
Advertisement Expenses	20,943	24,668
Computer Software Charges	-	2,360
Company LOGO & Name Style Charges	-	7,995
Web Service Charges	1,05,456	10,972
Legal Expenses	11,700	12,268
Recruitment Expenses	-	6,833
Office Maintenance Charges	1,19,250	1,49,637
Machine Learning Expenses	-	89,773
Background Verification Expenses	-	6,707
Foreign Exchange Payment Difference	1,08,139	31,509
Audit Expenses	30,800	18,800
Bank Charges	10,383	1,691
Consultancy Charges	-	7,100
Market Research and Development	3,36,825	3,189
Web site Development Charges	30,023	
Interest on TDS - Income Tax	5,233	
Interest on Income Tax	13,510	
Short / Excess Received From Customer	-2,381	
M S Office 365 and Power Apps Application	16,715	
Rent and Electricity Charges of Flat at Bangalore	2,03,591	
Technical Summit	2,360	
GST Unrecovered	10,623	
Short Provision	5,600	
Linkdin Monthly Subscription	24,500	
Books and Periodicals	2,420	
Stationary	1,356	
Insurance Charges	3,54,000	
<b>TOTAL</b>	<b>15,94,496</b>	<b>5,26,865</b>



# QUODROID SOFTWARE DEVELOPMENT PRIVATE LIMITED

CIN : U72900WB2018PTC227676

Notes Forming Part of the Financial Statements

## Note : 11 Property Plant & Equipments

Particulars	Gross Block			Depreciation			Net Block		
	As at 31-03-2019	Additions	Sales / Adj	As at 31-03-2020	Up to 31-03-2019	Adjust- ments For the year	Up to 31-03-2020	As at 31-03-2020	As at 31-03-2019
Land ( Freehold )									
Land ( Leasehold )									
Building (Non factory)									
Building ( factory )									
Plant & Machineries									
Electrical Installation									
Furniture & Fixtures		21,200		21,200		1,104	1,104	20,096	
Other Equipments									
Vehicles									
Air Conditioner		41,839		41,839		1,249	1,249	40,590	
Computer									
<b>Total</b>	0	63,039	0	63,039	0	2,353	2,353	60,686	0
CWIP									
<b>Grand Total</b>	0	63,039	0	63,039	0	2,353	2,353	60,686	0
Previous Year Figures	0	0	0	0	0	0	0	0	0

