

**SOLAR OVERSEAS SINGAPORE PTE LIMITED**

1 North Bridge Road, 07-10 High Street Centre,  
Singapore-179094

**Balance Sheet As on 31st March 2021**

	Notes	March-2021	March-2020
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	3	-	-
Capital work-in-progress	3	-	-
Goodwill	5	-	-
<b>Financial assets</b>			
i. Investments	6(a)	6,74,020	6,74,020
ii. Loans	6(c)	-	-
iii. Other financial assets	6(e)	-	-
Deferred tax assets	7	-	-
Other non-current assets	8	15,500	-
<b>Total non-current assets</b>		<b>6,89,520</b>	<b>6,74,020</b>
<b>Current assets</b>			
Inventories	9	-	-
<b>Financial assets</b>			
i. Investments	6(a)	-	-
ii. Trade receivables	6(b)	-	-
iii. Cash and cash equivalents	6(d)	3,815	10,425
iv. Bank balances other than (iii) above*		-	-
v. Loans	6(c)	-	-
vi. Other financial assets	6(e)	-	-
Other current assets	10	0	12,961
<b>Total current assets</b>		<b>3,815</b>	<b>23,386</b>
<b>Total assets</b>		<b>6,93,335</b>	<b>6,97,406</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity share capital	12(a)	4,69,850	4,69,850
<b>Other equity</b>			
Share Application Money Pending Allotment	13(a)	-	-
Reserves and surplus 8	12(b)	-2,28,268	-1,84,281
Other reserves 8	12(c)	-	-
<b>Equity attributable to owners of Value Ind AS Limited</b>		<b>2,41,582</b>	<b>2,85,570</b>
Non-controlling interests	34(b)	-	-
<b>Total equity</b>		<b>2,41,582</b>	<b>2,85,570</b>
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
<b>Financial Liabilities</b>			
i. Borrowings	13(a)	4,51,753	4,11,836
ii. Other financial liabilities	13(b)	-	-
Provisions	14	-	-
Employee benefit obligations 8	15	-	-
Deferred tax liabilities	16	-	-
Other non-current liabilities*		-	-
<b>Total non-current liabilities</b>		<b>4,51,753</b>	<b>4,11,836</b>
<b>Current liabilities</b>			
<b>Financial liabilities</b>			
i. Borrowings	13(a)	-	-
ii. Trade payables	13(c)	-	-
iii. Other financial liabilities	13(b)	-	-
Provisions	14	-	-
Employee benefit obligations 8	15	-	-
Current tax liabilities	17	-	-
Other current liabilities	19	-	-
<b>Total current liabilities</b>		<b>-</b>	<b>-</b>
<b>Total liabilities</b>		<b>4,51,753</b>	<b>4,11,836</b>
<b>Total equity and liabilities</b>		<b>6,93,335</b>	<b>6,97,406</b>



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**Statement of Profit & Loss for Quarter Ended 31st March 2021**

	Notes	March-2021	March-2020
<b>Continuing operations</b>			
Revenue from operations	20	-	-
Other income	21(a)	3	13
Other gains/(losses) - net 1	21(b)		
<b>Total income</b>		<b>3</b>	<b>13</b>
<b>Expenses</b>			
Cost of materials consumed	22(a)		
Purchases of stock-in-trade			
Changes in inventories of work-in-progress, stock-in-trade and finished goods	22(b)	-	-
Employee benefit expense	23	-	-
Depreciation and amortisation expense	24		
Impairment of goodwill and other non-current assets 1	3,5		
Other expenses	25	25,928	6,767
Finance costs	26	18,062	17,092
<b>Total expenses</b>		<b>43,990</b>	<b>23,859</b>
<b>Profit before exceptional items, share of net profits of investments accounted for using equity method and tax</b>			
Share of net profit of associates and joint ventures accounted for using the equity method	34		
<b>Profit before exceptional items and tax</b>			
Exceptional items*			
<b>Profit before tax from continuing operations</b>		<b>-43,988</b>	<b>-23,846</b>
Income tax expense	27		
- Current tax			
- Deferred tax			
<b>Total tax expense</b>		<b>0</b>	<b>0</b>
<b>Profit from continuing operations</b>		<b>-43,988</b>	<b>-23,846</b>
<b>Discontinued operations</b>			
Profit from discontinued operation before tax			
Tax expense of discontinued operations			
<b>Profit from discontinued operation</b>			
<b>Profit for the year</b>		<b>-43,988</b>	<b>-23,846</b>
<b>Less : Share of Profit Transferred to Minority Interest</b>			
<b>Profit for the Year ( After Adjustment of Minority Interest )</b>		<b>-43,988</b>	<b>-23,846</b>




## Note 6 : Financial assets

### 6(a) Non-current investments

	March-2021	March-2020
<b>Unquoted</b>		
Solar Mining Servies Pty Ltd - Aus	6,72,374	6,72,374
Solar Mining Servies CI Ltd (Ivory Coast)	1,646	1,646
<b>Total (equity instruments)</b>	<b>6,74,020</b>	<b>6,74,020</b>
<b>Diminished In Value of Investment</b>		
	<b>6,74,020</b>	<b>6,74,020</b>

### 6(b) Trade receivables

	March-2021	March-2020
Trade receivables		
Receivables from related parties (refer note 35)		
Less: Allowance for doubtful debts		
<b>Total receivables</b>	<b>0</b>	<b>0</b>
Current portion		
Non-current portion		

### Break-up of security details

	March-2021	March-2020
Secured, considered good		
Unsecured, considered good		
Doubtful		
<b>Total</b>		
Allowance for doubtful debts		
Total trade receivables		

The relevant carrying amounts are as follows:

	March-2021	March-2020
Total transferred receivables		
Associated secured borrowing (note 13(a))		


6(c) Loans

	March-2021		March-2020	
	CURRENT	NON CURRENT	CURRENT	NON-CURRENT
<b>Unsecured, considered good</b>				
Loan to Related Party (refer note 35)	0	0	0	0
Loan to directors (refer note 35)				
Loan to employees				
<b>Unsecured and considered doubtful</b>				
Loan to employees				
Less: Allowance for doubtful				
<b>Total loans</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

6(d) Cash and cash equivalents

	March-2021	March-2020
Balances with banks		
- in current accounts	3,815	10,425
- in EEFC accounts		
Fixed Deposits		
Cash on hand		
<b>Total cash and cash equivalents</b>	<b>3,815</b>	<b>10,425</b>




**Note 8: Other non-current assets**

	March-2021	March-2020
1(77) Capital advances		
1(77) Advances other than capital advances	15,500	-
Advances to suppliers		
Security Deposit	-	-
Vat Recoverable	-	-
<b>Total other non-current assets</b>	<b>15,500</b>	<b>-</b>

**Note 9: Inventories**

	March-2021	March-2020
2(37) Raw materials & Packing Material		
2(37) Work-in-progress		
2(37) Finished goods		
2(37) Traded goods		
2(36) Stores and spares Consumables		
1(77) Goods In Transit		
<b>Total inventories</b>		

**Sch 1 Note 10: Other current assets**

	March-2021	March-2020
Prepayments		
Staff Advances		
Advance to Director for Expenses		-
Advances to Suppliers for Goods & Services	-	-
Other Receivables	-	12,961
Pre Paid		-
Balance with revenue Authority		
- Vat		
- Withholding Tax ( Income Tax )		
	<b>0</b>	<b>12,961</b>

**Note 11: Assets classified as held for sale**

	March-2021	March-2020
Building		
Disposal group (note 33)		
<b>Total assets classified as held for sale</b>		



The image shows a handwritten signature in black ink on the left. To its right is a circular purple stamp. The text around the perimeter of the stamp reads "Solar Dressing Singapore Pte Limited". In the center of the stamp is a stylized logo featuring a diamond shape with a circular element inside.

### Note 13: Financial liabilities

#### 13(a) Non-current borrowings

	March-2021	March-2020
Secured		
<b>Term loans</b>		
<i>From banks</i>	-	-
<b>Unsecured Loan</b>		
Related Party	4,51,753	4,11,836
<b>Total non-current borrowings</b>	<b>4,51,753</b>	<b>4,11,836</b>
Less: Current maturities of long-term debt (included in note 13(b))		
Less: Current maturities of finance lease obligations (included in note 13(b))		
Less: Interest accrued (included in note 13(b))		
<b>Non-current borrowings (as per balance sheet)</b>	<b>4,51,753</b>	<b>4,11,836</b>

#### 13(b) Other financial liabilities

	March-2021	March-2020
<b>Non-current</b>		
<i>Derivatives not designated as hedges</i>		
Deffered Purchases Consideration		
<i>Others</i>		
Contingent consideration (note 32)		
<b>Total other non-current financial liabilities</b>	-	-
<b>Current</b>		
Current maturities of long-term debt		
Current maturities of finance lease obligations		
Interest accrued		
Capital creditors		
<i>Derivatives designated as hedges</i>		
Foreign-exchange forward contracts		
<i>Derivatives not designated as hedges</i>		
Principal swap		
<b>Total other current financial liabilities</b>	-	-

#### 13(a) Current borrowings

	March-2021	March-2020
<b>Loans repayable on demand</b>		
<b>Secured</b>		
<i>From banks</i>	0	0
Factored receivables		
<b>Unsecured</b>		
<i>From related parties</i>		
Loans from associates		
<b>Total current borrowings</b>	<b>0</b>	<b>0</b>
Less: Interest accrued (included in note 13(b))		
<b>Current borrowings (as per balance sheet)</b>	<b>0</b>	<b>0</b>




**13(b) Other financial liabilities**

	March-2021	March-2020
<b>Non-current</b>		
<i>Derivatives not designated as hedges</i>		
Principal swap		
<i>Others</i>		
Contingent consideration (note 32)		
<b>Total other non-current financial liabilities</b>		
<b>Current</b>		
Current maturities of long-term debt		
Current maturities of finance lease obligations		
Interest accrued		
Capital creditors		
<i>Derivatives designated as hedges</i>		
Foreign-exchange forward contracts		
<i>Derivatives not designated as hedges</i>		
Principal swap		
<b>Total other current financial liabilities</b>	<b>0</b>	<b>0</b>

**13(c) Trade payables**

	March-2021	March-2020
<b>Current</b>		
Trade payables	-	-
Trade payables to related parties (note 35)		
<b>Total trade payables</b>	<b>-</b>	<b>-</b>




**Note 12: Equity share capital and other equity**

**12(a) Equity share capital**

1(79) † Authorised equity share capital

Sch III

	March-2021	March-2020
As at 1 April 2019		
Share Application Money		
<b>As at 31st March 2020</b>	4,69,850	4,69,850
Increase during the year		
<b>As at 30 June 2020</b>	<b>4,69,850</b>	<b>4,69,850</b>

Sch II **12(b) Reserves and surplus**

	March-2021	March-2020
Forex Reserve		
General Reserve		
Add : TRF from PNL		
- Forex Loss Current Year on Opening Balance		
Transfer to Minority- Opening Reserve		
Transfer to Minority- Forex Gain Loss		
<b>Total reserves and surplus</b>	<b>0</b>	<b>0</b>

Sch II (i) **Securities premium reserve**

1(106) (d)

	March-2021	March-2020
1(79) Opening balance		
Exercise of options - proceeds received		
Acquisition of subsidiary		
32(35) Rights issue		
1(79) Transaction costs arising on share issues, net of tax of INR 90		
1(79) <b>Closing balance</b>	<b>-</b>	<b>-</b>

Sch II (iv) **Retained earnings**

1(106) (d)

	March-2021	March-2020
1(106) Opening balance	-1,84,281	-1,60,435
Net profit for the period	-43,988	-23,846
- Forex Loss Current Year on Opening Balance		
- Transfer to General Reserve		
- Dividends		
- Transfer to Minority Opening Profit		
- Transfer to Minority Forex Gain Loss		
<b>Closing balance</b>	<b>-2,28,268</b>	<b>-1,84,281</b>

<b>Total</b>	<b>-2,28,268</b>	<b>-1,84,281</b>
	<b>-2,28,268</b>	<b>0</b>

**Minority :- Interest**

	March-2021	March-2020
Opening balance Minority of PNL		
Opening balance Minority of Reserve		
Net profit for the period		
- Forex Loss Current Year on Opening Balance on PNL		
- Forex Loss Current Year on Opening Balance on Reserve		
Dividends		
- Minority Share on Capital		
<b>Closing balance</b>	<b>-</b>	<b>-</b>



## Note 16: Deferred tax liabilities

The balance comprises temporary differences attributable to:

	March-2021	March-2020
Property, plant and equipment and investment property		
Intangible assets		
Financial assets at fair value through profit or loss		
Financial assets at FVOCI (including derivatives)		
<i>Other items</i>		
Investments in associates and joint ventures		
Convertible bonds		
Others		
Total deferred tax liabilities		
Set-off of deferred tax liabilities pursuant to set-off provisions		
<b>Net deferred tax liabilities</b>		

### Movements in deferred tax liabilities

	Property, plant and equipment and investment property	Other items	Total
<b>At 1 April 2015</b>			
Charged/(credited)			
- to profit or loss			
- to other comprehensive income			
<b>At 31 March 2016</b>			
Charged/(credited)			
- to profit or loss			
- to other comprehensive income			
- transfer from other reserves to retained earnings			
- directly to equity			
Acquisition of subsidiary (note 32)			
<b>At 31 March 2017</b>			

## Note 17: Current tax liabilities

	March-2021	March-2020
Opening balance		
Add: Current tax payable for the year		
Less: Taxes paid		
<b>Closing balance</b>		

## Note 19: Other current liabilities

	March-2021	March-2020
Employee Benefit Payables	-	-
Statutory Dues Payables	-	-
Advances from Customer	-	-
Other Current Liability	-	-
<b>Total other current liabilities</b>	<b>0</b>	<b>0</b>



The image shows a handwritten signature in black ink over a circular purple stamp. The stamp contains the text "Solar Overseas Singapore Pte Limited" around the perimeter and a stylized logo in the center.

**Note 20: Revenue from operations**

The group derives the following types of revenue:

	March-2021	March-2020
Sale of products (including excise duty)		0
Sale of services		
Other operating revenue		
<b>Total revenue from continuing operations</b>	<b>0</b>	<b>0</b>

**Note 21: Other income and other gains/(losses)**

**(a) Other income**

	Notes	March-2021	March-2020
Interest on Loan Given	4		
Bank Interest		2.59	13
Commission Recd			
Management Charges			
Dividend			
Other Misc Expenses			
Insurance Claim	18		
Profit on Sale of Fixed Asset			
<b>Total other income</b>		<b>3</b>	<b>13</b>

**(b) Other gains/(losses)**

	Notes	March-2021	March-2020
Net gain on disposal of property, plant and equipment (excluding property, plant and equipment sold as part of the discontinued operation)	3		
Net gain on financial assets mandatorily measured at fair value through profit or loss	6(a)		
Net gain on sale of investments	6(a)		
Fair value losses on derivatives not designated as hedges	13(b)		
Changes in fair value of contingent consideration	13(b)		
Net foreign exchange losses			
Other items			
<b>Total other gains/(losses)</b>		<b>0</b>	<b>0</b>

**Note 22(a): Cost of materials consumed**

	March-2021	March-2020
Raw materials at the beginning of the year		
Add: Purchases		
Less: Raw material at the end of the year		
<b>Total cost of materials consumed</b>		

	March-2021	March-2020
Raw materials at the beginning of the year		
Add: Purchases		
Less: Raw material at the end of the year		
<b>Total cost of materials consumed</b>		



Note 22(b): Changes in inventories of work-in-progress, stock-in-trade and finished goods

	March-2021	March-2020
<b>Opening balance</b>		
Work-in progress		
Finished goods		
Traded goods		
<b>Total opening balance</b>	0	0
<b>Closing balance</b>		
Work-in progress		
Finished goods		
Traded goods		
<b>Total closing balance</b>	0	0
<b>Total changes in inventories of work-in-progress, stock-in-trade and finished goods</b>	0	0

Note 23: Employee benefit expense

	Notes	March-2021	March-2020
Salaries, wages and bonus			
Contribution to provident fund			
Employee share-based payment expense	39		
Gratuity	15		
Leave compensation	15		
Post-employment pension benefits	15		
Post-employment medical benefits	15		
Staff welfare expenses			
Worker Compensation			
<b>Total employee benefit expense</b>		0	0

Note 24: Depreciation and amortisation expense

	Notes	March-2021	March-2020
Depreciation of property, plant and equipment	3		
Depreciation on investment properties	4		
Amortisation of intangible assets	5		
<b>Total depreciation and amortisation expense</b>		0	0



Note 25: Other expenses

	March-2021	March-2020
Accounting & Audit Charges	2,964	
Admin Charge SIL Adiman		
Advertisement		
Amortisation / Devaluation of Goodwill		
Impairment of Investment		
Consumption of Consumable		
Direct Expense Bulk		
Directors Allowance		
Directors Expenses		
Directors Fees		
Donations		
Electricity Charges/ Power & Fuel Expenses		
Immigration Expenses		
Insurance		
Legal Fees		
Management & Admin Charges		
Marketing & Operation Consultancy fees		
Professional Fees	9,478	6,198
Rates & Taxes		
Rent		
Repair & Maintenance		
Repair & Maintenance Civil		
Repair & Maintenance Plant		
Technical Services Fees		
Travelling		
<b>Z Other Expenses</b>	13,486	569
<b>Total other expenses</b>	<b>25,928</b>	<b>6,767</b>



Note 25(a): Details of payments to auditors

	March-2021	March-2020
<b>Payment to auditors</b>		
<b>As auditor:</b>		
Audit fee		
Tax audit fee		
<b>In other capacities</b>		
Taxation matters		
Company law matters		
Certification fees		
Re-imbursement of expenses		
<b>Total payments to auditors</b>		

Note 25(b): Corporate social responsibility expenditure

	March-2021	March-2020
Contribution to		
Contribution to		
<b>Total</b>		
Amount required to be spent as per Section 135 of the Act		
Amount spent during the year on		
(i) Construction/acquisition of an asset		
(ii) On purposes other than (i) above		

Note 26: Finance costs

	Notes	March-2021	March-2020
Bank Interest			
Interest on Loan Taken Related Party		18,062	17,092
Other Finance Expenses			
Bank Charges			
Other Extraordinary Losses	14		
Fair value changes on interest rate swaps designated as cash flow hedges - transfer from OCI	29		
Exchange differences regarded as an adjustment to borrowing costs			
Less: Amount capitalised (see note below)			
<b>Finance costs expensed in profit or loss</b>		<b>18,062</b>	<b>17,092</b>



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Note 27: Income tax expense

	March-2021	March-2020
(a) Income tax expense		
<i>Current tax</i>		
Current tax on profits for the year		
Adjustments for current tax of prior periods		
<b>Total current tax expense</b>		
<i>Deferred tax</i>		
Decrease (increase) in deferred tax assets		
(Decrease) increase in deferred tax liabilities		
<b>Total deferred tax expense/(benefit)</b>		
<b>Income tax expense</b>		
Income tax expense is attributable to:		
Profit from continuing operations		
Profit from discontinued operation		




(c) Reconciliation of tax expense and the accounting profit multiplied by India's tax rate:

	March-2021	March-2020
Profit from continuing operations before income tax expense		
Profit from discontinuing operation before income tax expense		
<b>Tax at the Indian tax rate of 30% (2015-2016 - 30%) *</b>		
Tax effect of amounts which are not deductible (taxable) in calculating taxable income:		
Goodwill impairment		
Amortisation of intangibles		
Weighted deduction on research and development expenditure		
Corporate social responsibility expenditure		
Employee share-based payment expense		
Contingent consideration		
Other items		
Difference in overseas tax rates		
Adjustments for current tax of prior periods		
Tax losses for which no deferred income tax was recognised		
Previously unrecognised tax losses now recouped to reduce current tax expense		
Previously unrecognised tax losses used to reduce deferred tax expense (i)		
<b>Income tax expense</b>		

(d) Amounts recognised directly in equity

	Notes	March-2021	March-2020
Aggregate current and deferred tax arising in the reporting period and not recognised in net profit or loss or other comprehensive income but directly debited/ (credited) to equity:			
Current tax: share-issue transaction costs	12		
Deferred tax: Convertible bonds	13(a)		

(e) Tax losses

	March-2021	March-2020
Unused tax losses for which no deferred tax asset has been recognised		
Potential tax benefit @ 30%		

(f) Unrecognised temporary differences

	March-2021	March-2020
Temporary difference relating to investments in subsidiaries for which deferred tax liabilities have not been recognised:		
Undistributed earnings		
Unrecognised deferred tax liabilities relating to the above temporary differences		



Particulars	Notes	March-2021	March-2020
Administrative Exp			
Bad Debts W/O			34
Bank Charges & Other Extra Ordinary Losses		525	525
Capitalised Expenses Amortised			
Chamber Of Commerce Fees & Meeting Expenses			
Commission & Brokerage			
Community Liaisoning & Relationship			
Conveyance			
Corporate Social Responsibility Exp.			
Entertainment			
Exhibition, Seminar & Training Expenses			
Export Expenses			
Factory Expenses			
Freight On Sales (Domestic + Export)			
General Administration Expenses			
Guest House Expenses			
Information Tech Exp			
Loss By Theft			
Loss From Exchange Rate Fluctuation			0
Loss on Sale of Asset			
Magazine Expenses			
Maintainance and Cleaning charges			
Mines, Permit & Related Expenses			
Miscellaneous Expenses			
Motor Vehicle Expenses			
Non Allowable Expenses			
Office Expenses			
Postage, Courier & Cargo Expenses			10
Printing And Stationery			0
Provision for Bad Debt		12,961	0
Public Relations			
Pump Truck Expenses			
Raw Material Handling Charges			
Registration & License			
Sales Promotion			
Sales Tax			
Security Service Charges			
Seismic Direct Expenses			
Subscription			
Training & Seminar			
Tax Expenses			
Telephone & Internet Expenses			
Other Expenses 2008-2016			
<b>Total</b>		<b>13486</b>	<b>569</b>






**13(A) NON Current Borrowing**

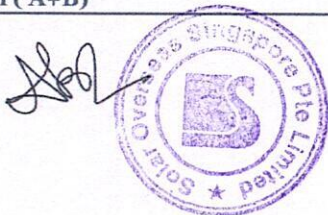
Particular	March-2021	March-2020
<b>From Banks</b>		
HDFC Hongkong		0
<b>Total- A</b>	<b>0</b>	<b>0</b>
<b>Related Party</b>		
Solar Overseas Mauritius Limited	4,51,753	4,11,836
<b>Total- B</b>	<b>4,51,753</b>	<b>4,11,836</b>
<b>TOTAL (A+B)</b>	<b>4,51,753</b>	<b>4,11,836</b>

**13(B) Current Borrowing**

Particular	March-2021	March-2020
<b>From Bank</b>		
<b>TOTAL (A)</b>	<b>0</b>	<b>0</b>
<b>From Related Party</b>		
<b>TOTAL (B)</b>	<b>0</b>	<b>0</b>
<b>TOTAL (A +B)</b>	<b>0</b>	<b>0</b>

**13(c) Trade payables**

Particular	March-2021	March-2020
SPN Management Consultants Pte Ltd	0	0
SPN Associates PAC	0	0
SPN Corporate Services Pte Ltd	0	0
Associates Consultant	0	0
<b>Total -A</b>	<b>0</b>	<b>0</b>
<b>Realted Party</b>		
<b>Total -B</b>	<b>0</b>	<b>0</b>
<b>Total (A+B)</b>	<b>0</b>	<b>0</b>



**(6B) Trade Receivables: From Related Party**

Particular	March-2021	March-2020
<b>Total</b>	-	-

**6(c) Loans - Non Current**

Particular	March-2021	March-2020
Loan to related Party		
<b>Total</b>	0	0

**6(c) Loans - Current**

Particular	March-2021	March-2020
<b>Total</b>	0	0

**6(d) Cash and cash equivalents**

Particular	March-2021	March-2020
Balances with banks - in current accounts HDFC Bank Limited	3,815	10,425
<b>Total</b>	<b>3,815</b>	<b>10,425</b>

**Note -19**

Particular	March-2021	March-2020
<b>Liabilities for Employee benefit</b>		
Salary Payable		
Leave Encashment		
Payable to Staff For Expenses		
<b>Total</b>	<b>0</b>	<b>0</b>

**Statutory Dues Payables**

Particular	March-2021	March-2020
Tax Payable 2017-18		
Tax Payable 2018-19		
<b>Total</b>	<b>0</b>	<b>0</b>

**Other Current Liability**

Particular	March-2021	March-2020
<b>Total</b>	<b>0</b>	<b>0</b>

**Advance Received From Customer**

Particular	March-2021	March-2020
Solar Mining Services Pty Limited-SA		
<b>Total</b>	<b>0</b>	<b>0</b>


**Note 8: Other non-current assets**

Particular	March-2021	March-2020
<b>Security Deposit</b>		
Rent Deposit	0	0
<b>Total</b>	0	0

Particular	March-2021	March-2020
Advance for Capital	15500	
<b>Total</b>	15,500	0

**Vat Recoverable**

Particular	March-2021	March-2020
<b>Total</b>	0	0

**Capital Advances**

Particular	March-2021	March-2020
<b>Total</b>	0	0

**Note 10: Other current assets**

Particular	March-2021	March-2020
Amount Due to Directors		
Australian Explosive Tech. Gr Pty Ltd	0	12,961
		0
<b>Total</b>	0	12,961

**Advances to Suppliers for Goods & Services**

Particular	March-2021	March-2020
<b>Total</b>	0	0

**Balance With Revenue Authority**

Particular	March-2021	March-2020
<b>Total</b>	0	0

