

# BALANCE SHEET

as at 31 March 2021

(Amount in Rupees Lakh, unless otherwise stated)

Particulars	Notes	As at 31 March 2021	As at 31 March 2020
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	5	808.00	-
Right-of-use assets	6	178.51	-
Intangible assets	7	0.36	-
Goodwill		3,254.45	-
Financial assets			
Other financial assets	8	17.68	10.74
Deferred tax assets (net)	9	59.77	12.49
<b>Total non-current assets</b>		<b>4,318.77</b>	<b>23.23</b>
<b>Current assets</b>			
Inventories	10	1,993.52	-
Financial assets			
Trade receivables	11	11,792.84	4.03
Cash and cash equivalents	12	236.76	12.63
Bank balances other than cash and cash equivalents	13	69.46	-
Loans	14	181.79	-
Other financial assets	15	561.08	1.53
Other current assets	16	3,704.50	-
<b>Total current assets</b>		<b>18,539.95</b>	<b>18.19</b>
<b>Total Assets</b>		<b>22,858.72</b>	<b>41.42</b>
<b>EQUITY AND LIABILITIES</b>			
Equity			
Equity share capital	17	6,861.50	35.00
Share warrants	18	230.00	-
Other equity	19	659.66	(0.24)
<b>Total equity</b>		<b>7,751.16</b>	<b>34.76</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Financial liabilities			
Borrowings	20	1,035.28	-
Other non-current liabilities	6	210.66	-
Provisions	21	65.46	-
<b>Total non-current liabilities</b>		<b>1,311.40</b>	-
<b>Current liabilities</b>			
Financial liabilities			
Borrowings	22	6,420.09	-
Trade payables due to:			
Micro and small enterprises	23	88.39	-
Others than micro and small enterprises		4,660.05	-
Other financial liabilities	24	2,612.61	-
Other current liabilities	25	-	6.66
Provisions	26	15.02	-
<b>Total current liabilities</b>		<b>13,796.16</b>	<b>6.66</b>
<b>Total Equity and Liabilities</b>		<b>22,858.72</b>	<b>41.42</b>

The above Balance Sheet should be read in conjunction with the accompanying notes.

**As per our report of even date**
**For M. B. Agrawal & Co.**

 Chartered Accountants  
 Firm's Reg. No.: 100137W  
 Sd/-

**Leena Agrawal**

 Partner  
 Membership No.: 061362  
 UDIN : 21061362AAAAAM6182  
 Mumbai, 30 June 2021

Sd/-

**Jaspalsingh Chandock**

 Chairman & Managing Director  
 (DIN 00813218)

Sd/-

**Mitesh Dani**

Chief Financial Officer

**For and on behalf of the Board of Directors**

Sd/-

**Trimaan Chandock**

 Director  
 (DIN 02853445)

Sd/-

**Aakash Joshi**

Company Secretary