



Independent Auditor's Review Report on Review of Interim Financial Result

To
The Board of Directors
SBL Infratech Limited

1. We have reviewed the accompanying statement of unaudited financial results of **SBL Infratech Limited** ("the company") for the period **01st April, 2020 To 30th September, 2020** being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/CMD/15/2015 dated 30th November 2015. These financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the Company's Management and have been approved by the Board of Directors. Our Responsibility is to issue the report on the statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2010, Review of Interim Financial Information Performed by the independent Auditor of The Entity Issued by the Institute of chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



- 3 Based on our review of the statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in accounting standard 25 " Interim Financial Reporting " (II nd AS 34) as prescribed under section 133 of the Companies Act , 2013, read with relevant rules issued and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations , 2015 read with circular No. CIR/CFD/CMD/15/2015 dated 30th November 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For HABIBULLAH & CO.

Chartered Accountants

Firm Registration No. 001087C

(NEERAJ BANSAL)

Partner

Membership No. 400248

UDIN: 21400248AAAABZ9384

Place: DELHI

Date: 02-02-2021

Balance Sheet as at 30th September 2020

₹ in rupees

Particulars	Note No.	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	59,76,700.00	57,00,000.00
Reserves and surplus	2	91,85,892.00	(48,34,708.00)
Money received against share warrants			
		1,51,62,592.00	8,65,292.00
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings		2,00,000.00	
Deferred tax liabilities (Net)	3		
Other long-term liabilities			
Long-term provisions	4		
		2,00,000.00	
Current liabilities			
Short-term borrowings			
Trade payables	5		
(A) Micro enterprises and small enterprises			
(B) Others		16,74,085.00	22,03,783.00
Other current liabilities	6	58,475.00	4,35,656.00
Short-term provisions	4	65,210.00	3,81,553.00
		17,97,770.00	30,20,992.00
TOTAL		1,71,60,362.00	38,86,284.00
ASSETS			
Non-current assets			
Property, Plant and Equipment	7		
Tangible assets		1,65,905.00	2,00,927.00
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)	3	6,908.00	6,908.00
Long-term loans and advances	8	65,000.00	65,000.00
Other non-current assets	9		
		2,37,813.00	2,72,835.00
Current assets			
Current investments			
Inventories		91,97,393.00	
Trade receivables			
Cash and cash equivalents	11	52,03,906.00	7,07,449.00
Short-term loans and advances	8	25,21,250.00	29,06,000.00
Other current assets	12		
		1,69,22,549.00	36,13,449.00
TOTAL		1,71,60,362.00	38,86,284.00

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

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The accompanying notes are an integral part of the financial statements.
As per our report of even date

For HABIBULLAH & CO.
Chartered Accountants
(PRN: 001087C)

For NEERAJ BANSAL
Partner
Membership No.: 400246

Place: DELHI
Date: 02/02/2021
UDIN: 21400248AAAABZ9384

For SBL INFRATECH LIMITED
ANUJ SHARMA
Additional Director
DIN: 08787806
Address: PLOT NO. 44, POCKET 10 B
SECOND FLOOR, DWARKA SECTOR 13
DELHI 110075 DL IN

For SBL INFRATECH LIMITED
ANKIT SHARMA
Director
DIN: 07238593
Address: RZ B- 38, BINDAPUR EXT.
UTTAM NAGAR, D K MOHAN GARDEN
WEST DELHI 110059 DL IN

For SBL INFRATECH LIMITED
SHIFALI SHARMA
Director
DIN: 07239144
Address: RZ- B- 41, BINDAPUR
EXTENSION UTTAM NAGAR, DK MOHAN
GARDEN WEST DELHI 110059 DL IN

Statement of Profit and loss for the year ended 30th September 2020

₹ in rupees

Particulars	Note No.	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)
Revenue			
Revenue from operations	13	18,30,000.00	1,48,67,000.00
Less: Excise duty			
Net Sales		18,30,000.00	1,48,67,000.00
Other income			
Total revenue		18,30,000.00	1,48,67,000.00
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade			
Changes in inventories			
Employee benefit expenses	14	6,99,900.00	53,78,152.00
Finance costs		9,215.00	
Depreciation and amortization expenses		35,022.00	62,340.00
Other expenses	15	8,35,053.00	79,86,181.00
Total expenses		15,79,190.00	1,34,26,673.00
Profit before exceptional, extraordinary and prior period items and tax		2,50,810.00	14,40,327.00
Exceptional items			
Profit before extraordinary and prior period items and tax		2,50,810.00	14,40,327.00
Extraordinary items			
Prior period item			
Profit before tax		2,50,810.00	14,40,327.00
Tax expenses			
Current tax	16	65,210.00	3,81,553.00
Deferred tax	17		(7,066.00)
Excess/short provision relating earlier year tax			
Profit (Loss) for the period		1,85,600.00	10,65,840.00
Earnings per share			
Basic	18		
Before extraordinary Items		0.02	10.66
After extraordinary Adjustment		0.02	10.66
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS	19		

The accompanying notes are an integral part of the financial statements.
As per our report of even date

For HABIBULLAH & CO.
Chartered Accountants
(FRN: 001087C)

NEERAJ BANSAL
Partner
Membership No.: 400248

Place: DELHI
Date: 02/02/2021
UDIN: 21400248AAAABZ9384

ANUJ SHARMA
Additional Director
DIN: 08787806
Address: PLOT NO. 44,
POCKET 10 B SECOND
FLOOR, DWARKA SECTOR 13
DELHI 110075 DL IN

ANKIT SHARMA
Director
DIN: 07238593
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EXT. UTTAM NAGAR, D K
MOHAN GARDEN WEST DELHI
110059 DL IN

SHIFALI SHARMA
Director
DIN: 07239144
Address: RZ- B- 41, BINDAPUR
EXTENSION UTTAM NAGAR,
DK MOHAN GARDEN WEST
DELHI 110059 DL IN

Notes to Financial statements for the year ended 30th September 2020

The previous year figures have been regrouped / reclassified, wherever necessary to conform to the current year presentation.

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)
Authorised:		
10000000 (30/09/2020:100,00,000 Equity Shares of Rs. 1.00/-Per value) Equity shares of Rs. 1.00/- par value	1,00,00,000.00	1,00,00,000.00
Issued:		
5976700 (30/09/2020:5976700) Equity shares of Rs. 1.00/- par value	59,76,700.00	57,00,000.00
Subscribed and paid-up:		
5976700 (30/09/2020:5976700) Equity shares of Rs. 1.00/- par value	59,76,700.00	57,00,000.00
Total	59,76,700.00	57,00,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in rupees

	As at 30th September 2020		As at 31st March 2020	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	57,00,000	57,00,000.00	1,00,000	1,00,000.00
Issued during the Period	2,76,700	2,76,700.00	56,00,000	56,00,000.00
Redeemed or bought back during the period				
Outstanding at end of the period	59,76,700	59,76,700.00	57,00,000	57,00,000.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 1.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in 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 to their shareholding.

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

Type of Share	Name of Shareholders	As at 30th September 2020 (For 6 Months)		As at 31st March 2020 (For 12 Months)	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	RAJ NAGPAL and CO.	2,00,000	03.34	2,00,000	03.51
Equity [NV: 10.00]	Share Capital Others	2,76,700	04.63		
Equity [NV: 10.00]	ANKIT SHARMA	28,50,000	47.69	28,50,000	50.00
Equity [NV: 10.00]	SHIFALI SHARMA	26,50,000	44.34	26,50,000	46.49
	Total:	59,76,000	100.00	57,00,000	100.00

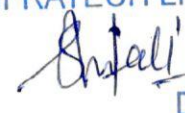
For SBL INFRATECH LIMITED


Director

For SBL INFRATECH LIMITED


Director

For SBL INFRATECH LIMITED


Director



Aggregate no. of shares allotted as fully paid up without payment of cash/in bonus and share bought back

Particulars	Year (Aggregate No. Of Shares)						Aggregate No. Of Shares In Last 5 Years	
Particulars	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	C.Y.	P.Y.
Equity Shares								
Fully paid up by way of bonus shares		5,58,600						

Note No. 2 Reserves and surplus

₹ in rupees

Particulars	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)
Surplus		
Opening Balance	(48,34,708.00)	(3,14,548.00)
Add: Profit for the year	1,85,600.00	10,65,840.00
Less: Bonus Shares issued to Shareholders		(55,86,000.00)
Closing Balance	(46,49,108.00)	(48,34,708.00)
Securities premium		
Opening Balance		
Add: Addition during the year	1,38,35,000.00	
Less: Deletion during the year		
Closing Balance	1,38,35,000.00	
Balance carried to balance sheet	91,85,892.00	(48,34,708.00)

Note No. Long-term borrowings

₹ in rupees

Particulars	As at 30th September 2020 (For 6 Months)			As at 31st March 2020 (For 12 Months)		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
Loans and advances from related parties						
Loan from Director unsecured	2,00,000.00		2,00,000.00			
	2,00,000.00		2,00,000.00			
The Above Amount Includes						
Unsecured Borrowings	2,00,000.00		2,00,000.00			
Net Amount	2,00,000.00	0	2,00,000.00		0	

Note No. 3 Deferred Tax

₹ in rupees

Particulars	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)
Deferred tax liability		
Deferred Tax Liability		
Gross deferred tax liability		
Deferred tax assets		
Deferred Tax Assets	6,908.00	6,908.00
Gross deferred tax asset	6,908.00	6,908.00
Net deferred tax assets	6,908.00	6,908.00

For SBL INFRATECH LIMITED



Director

For SBL INFRATECH LIMITED


Director

For SBL INFRATECH LIMITED




Director

Note No. 4 Provisions

₹ in rupees

Particulars	As at 30th September 2020 (For 6 Months)			As at 31st March 2020 (For 12 Months)		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Current tax provision		65,210.00	65,210.00		3,81,553.00	3,81,553.00
		65,210.00	65,210.00		3,81,553.00	3,81,553.00
Total		65,210.00	65,210.00		3,81,553.00	3,81,553.00

Note No. 5 Trade payables

₹ in rupees

Particulars	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)
(B) Others	16,74,085.00	22,03,783.00
Total	16,74,085.00	22,03,783.00

Note No. 6 Other current liabilities

₹ in rupees

Particulars	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)
Others payables		
Audit Fee Payable	41,000.00	41,000.00
Expenses Payable		17,580.00
TDS Payable	17,475.00	1,56,376.00
Salary Payable		2,20,700.00
	58,475.00	4,35,656.00
Total	58,475.00	4,35,656.00

For SBL INFRATECH LIMITED



Director

For SBL INFRATECH LIMITED



Director

For SBL INFRATECH LIMITED



Director



SBL INFRA TECH LIMITED

(FORMERLY KNOWN AS SBL INFRA TECH PRIVATE LIMITED)

PLOT NO.44, BLOCK-B-10, SECOND FLOOR, SEC-13, DWARKA,

NEW DELHI-110070 CIN: U70102DL2015PLC283877

Ph No: 9873732365 Email: ankit108117@yahoo.co.in

(F.Y. 2020-2021)

Note No. 7 Property, Plant and Equipment as at 30th September 2020

Note NO. 7 Property, Plant and Equipment as at 30th September 2020											
Assets		Gross Block				Accumulated Depreciation/ Amortisation				Net Block	
		Useful Life (In Years)	Balance as at 1st April 2020	Additions during the year	Deletion during the year	Balance as at 30th September 2020	Balance as at 1st April 2020	Provided during the year	Deletion / adjustments during the year	Balance as at 30th September 2020	Balance as at 31st March 2020
A	Tangible assets										
	Own Assets										
	Computer	3.00	68,028.00			68,028.00	41,215.00	8,161.00		18,652.00	26,813.00
	Furniture	10.00	1,42,400.00			1,42,400.00	14,128.00	16,559.00		1,11,713.00	1,28,272.00
	Office Equipment	5.00	73,269.00			73,269.00	27,427.00	10,302.00		35,540.00	45,842.00
	Total (A)		2,83,697.00			2,83,697.00	82,770.00	35,022.00		1,17,792.00	2,00,927.00
	P.Y Total		50,95,160.00	2,48,517.00	50,59,980.00	2,83,697.00	20,430.00	62,340.00		2,00,927.00	50,74,730.00

General Notes:

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to wdv as on 31-03-2020 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

For SBL INFRA TECH LIMITED

For SBL INFRA TECH LIMITED

For SBL INFRA TECH LIMITED

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Director

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Director

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Director



Name of Asset	COMPUTER										
Group of asset	Computers and data processing units										
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.S act 2013 (In Days)	Life elapsed (in Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 / col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Computer	22/08/2015	18,000.00	900.00	900.00		1095.00	1684.00	-589.00	0.00	63.16	
Printer	10/12/2018	17,180.00	859.00	5,102.00		1095.00	478.00	617.00	182.00	63.16	1,607.00
Laptop	04/07/2019	22,848.00	1,142.40	12,123.00		1095.00	272.00	823.00	182.00	63.16	3,818.00
Printer	16/01/2020	10,000.00	500.00	8,688.00		1095.00	76.00	1019.00	182.00	63.16	2,736.00
Total		68,028.00	3,401.40	26,813.00							8,161.00

Name of Asset	FURNITURE	Useful Life (In Years)									
Group of asset	Furniture and fittings	Shift Type									
		Single									
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (in Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 / col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Furniture	29/10/2019	11,200.00	560.00	9,972.00		3650.00	155.00	3495.00	182.00	25.89	1,287.00
Furniture	14/11/2019	1,31,200.00	6,560.00	1,18,300.00		3650.00	139.00	3511.00	182.00	25.89	15,272.00
Total		1,42,400.00	7,120.00	1,28,272.00							16,559.00

Director

Director

Director



SBL INFRA TECH LIMITED
(FORMERLY KNOWN AS SBL INFRA TECH PRIVATE LIMITED)
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(F.Y. 2020-2021)

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Particulars	Date of purchase of asset	Useful Life (In Years)				5.00		Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
			Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)		
1		2	3	4	5	6	7	8	9	10	11
CCTV		23/05/2019	55,426.00	2,771.30	33,995.00		1825.00	314.00	1511.00	182.00	45.07
CCTV		27/05/2019	2,443.00	122.15	1,510.00		1825.00	310.00	1515.00	182.00	45.07
Led		09/07/2019	15,400.00	770.00	10,337.00		1825.00	267.00	1558.00	182.00	45.07
Total			73,269.00	3,663.45	45,842.00						
											10,302.00

* Depreciation rate = $(1 - ((\text{residual value} / \text{wdv as on 31.3.2020}) \text{ raise to power } 1 / \text{remaining useful life in years}))) * 100$

For SBL INFRA TECH LIMITED

[Signature]

Director

For SBL INFRA TECH LIMITED

[Signature]

Director

For SBL INFRA TECH LIMITED

[Signature]

Director



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Note No. 8 Loans and advances

₹ in rupees

Particulars	As at 30th September 2020 (For 6 Months)		As at 31st March 2020 (For 12 Months)	
	Long-term	Short-term	Long-term	Short-term
Security Deposit				
Secured, considered good	65,000.00		65,000.00	
	65,000.00		65,000.00	
Other loans and advances				
Other loans advances (Unsecured)		24,36,000.00		29,06,000.00
Advance to Staff		85,250.00		
		25,21,250.00		29,06,000.00
Total	65,000.00	25,21,250.00	65,000.00	29,06,000.00

Note No. Inventories

₹ in rupees

Particulars	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)
(Valued at cost or NRV unless otherwise stated)		
Land of Plot	76,41,024.00	
Flat	15,56,369.00	
Total	91,97,393.00	

Note No. 11 Cash and cash equivalents

₹ in rupees

Particulars	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)
Balance with banks		
HDFC Bank	47,65,557.00	6,917.00
RBL Bank		20,000.00
Total	47,65,557.00	26,917.00
Cash in hand		
Cash in hand	4,38,349.00	6,80,532.00
Total	4,38,349.00	6,80,532.00
Total	52,03,906.00	7,07,449.00

Note No. 13 Revenue from operations

₹ in rupees

Particulars	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)
Sale of products		
Sale of Plots		91,49,000.00
Sale of Underwritten Plots	18,30,000.00	57,18,000.00
	18,30,000.00	1,48,67,000.00
Net revenue from operations	18,30,000.00	1,48,67,000.00

Note No. 14 Employee benefit expenses

₹ in rupees

Particulars	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)
Salaries and Wages		
Salary and wages	3,24,900.00	38,83,400.00
Director's remuneration	3,75,000.00	11,70,000.00
	6,99,900.00	50,53,400.00
Staff welfare Expenses		3,24,752.00
Total	6,99,900.00	53,78,152.00

For SBL INFRATECH LIMITED

[Signature]

Director



For SBL INFRATECH LIMITED

[Signature]

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Finance costs

Particulars	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)
Other Borrowing costs	9,215.00	
Total	9,215.00	

₹ in rupees

Depreciation and amortization expenses

Particulars	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)
Depreciation on tangible assets	35,022.00	62,340.00
Total	35,022.00	62,340.00

₹ in rupees

Note No. 15 Other expenses

Particulars	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)
Audit fees		41,000.00
Administrative expenses	1,32,986.00	20,23,232.00
Direct Expenses	4,70,000.00	50,59,980.00
Preliminary expenses written off		4,000.00
Selling and Distribution Expenses	2,32,067.00	8,57,969.00
Total	8,35,053.00	79,86,181.00

₹ in rupees

Note No. 16 Current tax

Particulars	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)
Current tax pertaining to current year	65,210.00	3,81,553.00
Total	65,210.00	3,81,553.00

₹ in rupees

Note No. 17 Deferred tax

Particulars	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)
Deferred tax Asset		(7,066.00)
Total		(7,066.00)

₹ in rupees

For SBL INFRATECH LIMITED

[Signature]

Director

For SBL INFRATECH LIMITED

[Signature]

Director

For SBL INFRATECH LIMITED

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Director



SBL INFRATECH LIMITED
(FORMERLY KNOWN AS SBL INFRATECH PRIVATE LIMITED)
PLOT NO.44, BLOCK-B-10, SECOND FLOOR, SEC-13, DWARKA,
NEW DELHI-110070 CIN: U70102DL2015PLC283877
Ph No: 9873732365 Email: ankit108117@yahoo.co.in

Note No. 8(a) Loans and advances: Security Deposit: Secured,
considered good

₹ in rupees

Particulars	As at 30th September 2020 (For 6 Months)		As at 31st March 2020 (For 12 Months)	
	Long-term	Short-term	Long-term	Short-term
Security for rent	65,000.00		65,000.00	
Total	65,000.00		65,000.00	

Note No. 15(a) Other expenses: Administrative expenses

₹ in rupees

Particulars	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)
Bank charges	47.00	2,932.00
Electricity expenses	17,582.00	2,29,332.00
Interest Expenses	48,211.00	3,252.00
IPO Expenses		2,00,000.00
Legal and professional Charges		3,35,300.00
Office Expenses	2,600.00	1,26,366.00
Miscellaneous Expenses	23,084.00	72,289.00
Printing and stationery	8,350.00	20,100.00
Rent	0.00	7,40,000.00
Repair and Maintenance	7,800.00	41,500.00
Telephone expenses	1,849.00	62,400.00
Travelling Expenses	19,500.00	1,89,761.00
Vehicle running expenses	3,963.00	
Total	1,32,986.00	20,23,232.00

Note No. 15(b) Other expenses: Direct Expenses

₹ in rupees

Particulars	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)
Cost of Sales	4,70,000.00	50,59,980.00
Total	4,70,000.00	50,59,980.00

Note No. 15(c) Other expenses: Selling and Distribution Expenses

₹ in rupees

Particulars	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)
Brokerage Expenses		2,05,266.00
Commission Expenses	2,15,500.00	4,21,000.00
Website Expenses	15,000.00	2,550.00
Business Promotion Expenses	1,567.00	2,29,153.00
Total	2,32,067.00	8,57,969.00

Note No. 18 Earning Per Share

₹ in rupees

Particulars	Before Extraordinary items		After Extraordinary items	
	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)	As at 30th September 2020 (For 6 Months)	As at 31st March 2020 (For 12 Months)
Basic				
Profit after tax (A)	1,85,600.00	10,65,840.00	1,85,600.00	10,65,840.00
Weighted average number of shares outstanding (B)	59,76,700	57,00,000	59,76,700	57,00,000
Basic EPS (A / B)	0.03	0.19	0.03	0.19
Face value per share		1.00		1.00

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