

#9, First Floor, Vaibhav Apartment, Samarth Park – Bramha Garden Road, Anand Nagar, Pune – 411 051

INDEPENDENT AUDITOR’S REPORT

To the Members of **PRO-CON AGRO PRODUCER COMPANY LIMITED**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **PRO-CON AGRO PRODUCER COMPANY LIMITED** (“the Company”), which comprise the balance sheet as at 31st March 2020, and the statement of profit and loss, and statement of cash flows for the year then 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 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, and its loss, and its cash flows for the year ended on that date.

Basis for Opinion

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

Material Uncertainty Related to Going Concern

The net-worth of the company is in negative for the year ended on 31st March 2020. The above factor cast a significant uncertainty on the Company's ability to continue as a going concern. Pending the resolution of the above uncertainties, the Company has prepared the aforesaid statement on a going concern basis.

Key Audit Matters

Key audit matters are those matters are that, in our professional judgement, 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 an unlisted company.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's 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 financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("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 accounting principles generally accepted 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those 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 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.
- 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

1. 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;
 - (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.

2. 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 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 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;

(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*
- ii. *The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.*
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company

CA Jignesh Agrawal

Chartered Accountant

Membership No.: 159789

UDIN: **20159789AAAAV9774**

Place of Signature: Pune

Date: **31/10/2020**

PRO-CON AGRO PRODUCER COMPANY LIMITED

Balance Sheet as at 31 March, 2020

Particulars	Note No.	As at 31 March, 2020	As at 31 March, 2019
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	100,000	100,000
(b) Reserves and surplus	4	-151,120	-21,275
		-51,120	78,725
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other long-term liabilities		-	-
(d) Long-term provisions		-	-
		-	-
3 Current liabilities			
(a) Short-term borrowings	5	133,000	-
(b) Trade payables	6	-	-
(c) Other current liabilities		-	-
(d) Short-term provisions	7	10,000	11,000
(e) Other Current Liabilities	9	175,000	-
		318,000	11,000
TOTAL		266,880	89,725
B ASSETS			
1 Non-current assets			
(a) Fixed assets		-	-
(i) Tangible assets	8	72,135	-
(ii) Intangible assets		-	-
		72,135	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances		-	-
(e) Other non-current assets		-	-
		-	-
2 Current assets			
(a) Inventories		-	-
(b) Trade receivables		-	-
(c) Cash and cash equivalents	10	194,745	89,725
(d) Short-term loans and advances	11	-	-
(e) Other current assets		-	-
		194,745	89,725
TOTAL		266,880	89,725
Summary of significant accounting policies and notes	1-2	-	-

As per My audit report of even date
Jignesh Agrawal

For & on behalf of the Board of Directors

Chartered Accountant
Membership No. 159789
Place : Pune
Date : 31/10/2020

(Director)

(Director)

PRO-CON AGRO PRODUCER COMPANY LIMITED

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

Particulars	Note No.	For 12 months ended 31 March, 2020	For 15 months ended 31 March, 2019
CONTINUING OPERATIONS			
Revenue from operations		-	-
Other income from operations		-	-
Total revenue		-	-
Expenses			
(a) Purchases		-	-
(b) Change in Inventory		-	-
(c) Employee benefits expense	12	60,000	-
(d) Other expenses	13	62,980	13,275
(e) Depreciation	8	6,865	-
Total expenses		129,845	13,275
Profit / (Loss) before tax		-129,845	-13,275
Tax expense:			
(a) Current tax expense for current year		-	-
(b) Deferred tax		-	-
		-	-
Profit / (Loss) from continuing operations		-129,845	-13,275
Summary of significant accounting policies and notes	1-2		

As per My audit report of even date

Jignesh Agrawal

For & on behalf of the Board of Directors

Chartered Accountant
Membership No. 159789

(Director)

(Director)

Place : Pune

Date : 31/10/2020

PRO-CON AGRO PRODUCER COMPANY LIMITED
Cash Flow Statement for the year ended 31 March, 2020

Particulars	For 12 months ended 31 March, 2020	For 15 months ended 31 March, 2019
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	-129,845	-13,275
<u>Adjustments for:</u>		
Depreciation and amortisation	6,865	-
Finance costs	-	-
Interest income	-	-
	-122,980	-13,275
Operating profit / (loss) before working capital changes	-122,980	-13,275
<u>Changes in working capital:</u>		
<i>increase / (decrease) in operating assets and liabilities:</i>		
Trade payables	-	-
Short-term provisions	-1,000	3,000
Short-term deposit	175,000	-
Trade receivables	-	-
	- 174,000	- 3,000
Net cash flow from / (used in) operating activities (A)	51,020	-10,275
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	-79,000	-
Net cash flow from / (used in) investing activities (B)	-79,000	-
C. Cash flow from financing activities		
Proceeds from issue of equity shares	-	-
Short-term borrowings	133,000	-510,000
Interest Paid	-	-
Net cash flow from / (used in) financing activities (C)	133,000	-510,000
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	105,020	-520,275
Cash and cash equivalents at the beginning of the year	89,725	610,000
Effect of exchange differences on restatement of foreign currency Cash	-	-
Cash and cash equivalents at the end of the year	194,745	89,725

As per My audit report of even date
Jignesh Agrawal

For & on behalf of the Board of Directors

Chartered Accountant
Membership No. 159789

(Director)

(Director)

Place : Pune
Date : 31/10/2020

PRO-CON AGRO PRODUCER COMPANY LIMITED

Notes forming part of the financial statements (continued) for the year ended 31 March, 2020

1) Background

PRO-CON AGRO PRODUCER COMPANY LIMITED ("the Company") is engaged in business related to manufacturer, processors and dealers in all kinds of agricultural and milk products and its register office is at Bhatwadgaon Sn. 23 Tq. Majalgaon, Beed, Maharashtra - 431131

2) Significant accounting policies

The accounting policies set out below have been applied consistently to the periods presented in these financial statements:

a) General

Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles and mandatory accounting standards issued by the Institute of Chartered Accountants of India.

b) Basis of Accounting

These financial statements have been prepared to comply with Accounting Principles Generally accepted in India (Indian GAAP, the Accounting Standards notified under the Companies (Audit and Auditor's) Rules, 2014 and the relevant provisions of the Companies Act, 2013 under the Historical cost convention on the basis of going concern and accrual unless otherwise stated.

c) Fixed Assets

Fixed Assets are stated at cost less depreciation. The company capitalizes all costs incidental to acquisition and installation of Fixed Assets. Depreciation on fixed assets is provided on WDV method at the rates prescribed in Schedule-II of the Companies Act, 2013.

d) Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortisation/depletion and impairment loss, if any. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use and net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets. Amortization of intangibles is done on SLM basis considering life of 3 years, for proportionate period of usage during the year.

In house developed intangibles includes costs directly attributable to the developmental activity upto the stage of completion of the clearly identifiable stage of the asset.

e) Foreign Exchange Transactions

Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of transaction. Current Assets and Current Liabilities are translated at the year-end rate. The exchange difference between the rate prevailing on the date of transaction and the date of settlement as also on translation of Current Assets and Current Liabilities at the end of the year has been recognized as income or expense, as the case may be.

f) Revenue Recognition

Revenue in respect of contracts is recognized on the basis of stage of completion. Turnover of goods and services include invoices raised during the year as per billing breakup mutually agreed with the customers.

g) Earnings Per Share (EPS)

EPS is calculated on equity shares outstanding on the Balance Sheet date.

Diluted EPS

Diluted EPS is calculated after considering outstanding employee stock options.

h) Employee Benefits

The Company has provided for Gratuity or Retirement Benefits as per actuarial valuations. There is no funding arrangement made. The company believes the payments can be made from normal operational cash flows, considering the total quantum of the liability at present.

i) Inventories

Inventories are valued at lower of cost or net realizable value. Cost is determined on a weighted average basis and includes all applicable costs incurred in bringing goods to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale.

j) Taxes on Income

Tax expense for the period, comprising current tax and deferred tax, are included in the determination of the net profit or loss for the period. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the taxation laws prevailing in the respective jurisdictions.

Deferred tax is recognised for all the timing differences, subject to the consideration of prudence in respect of deferred tax assets. Deferred tax assets are recognised and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date. At each Balance Sheet date, the group reassesses unrecognised deferred tax assets, if any.

k) Provisions and Contingent Liabilities

Provisions are recognised when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance sheet date and are not discounted to its present value.

Contingent liabilities in respect of possible obligations arising from past events are disclosed by way of note to the Balance sheet.

PRO-CON AGRO PRODUCER COMPANY LIMITED**Notes forming part of the financial statements (continued) for the year ended 31 March, 2020****l) Cash and Cash Equivalents:**

In the financial statement, cash and cash equivalents includes cash in hand and balances with bank.

14) Notes forming part of the financial statement**a) Disclosure under Micro, Small & Medium Enterprises Development Act, 2006:**

The Company has not received any intimation from its suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures, if any relating to amounts unpaid as at the year end together with interest paid / payable as required under the said Act have not been given.

Sr	Particulars	Principal	Interest
1	Principal Amount and Interest thereon due, remaining unpaid at the end of the year;	NIL	NIL
2	Interest paid during the year	NIL	NIL
3	Interest due & payable (on the amount which have been paid beyond the appointed date during the year)	NIL	NIL
4	Interest remaining accrued and unpaid at the end of the year	NIL	NIL
5	Interest due of the previous year	NIL	NIL

b) Related Party Disclosure:

Particulars	Name of the Party
Key Management Personnel / Directors	Pralhad Ranjitrao Kute
	Ramesh Ranjitrao Kute
	Vitthal Vaijanathrao Phapal
	Jaydeep Shivling Kumbhar
	Chandrakant Shripad Terkhedkar

Transaction carried out with related parties referred above in ordinary course of business as follows:

Name of Party	Relationship	Amount	Nature of Transaction
Ramesh Ranjitrao Kute	Director	1,33,000	Loan taken

PRO-CON AGRO PRODUCER COMPANY LIMITED

Notes forming part of the financial statements (continued) for the year ended 31 March, 2020

- c) The Balances in Trade receivables and Trade payables are subject to confirmation and reconciliation.
- d) Provision for all known liabilities are adequate in the opinion of the Management.
- e) Previous years Balances have been regrouped/reclassified wherever necessary to facilitate comparison with current year's figures.

As per My audit report of even date
Jignesh Agrawal

For & on behalf of the Board of Directors

Chartered Accountant
Membership No. 159789
Place : Pune
Date : 31/10/2020

(Director)

(Director)

PRO-CON AGRO PRODUCER COMPANY LIMITED
Notes forming part of the financial statements

Note 3 Share capital

Particulars	As at 31 March, 2020		As at 31 March, 2019	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised				
Equity shares of Rs.1000/- each with voting rights	1,000	1,000,000	1,000	1,000,000
(b) Issued Subscribed and fully paid up				
Equity shares of Rs.1000/- each with voting rights	100	100,000	100	100,000
Total	100	100,000	100	100,000

(ii) No shareholder holds shareholding more than 5% of total equity share capital

Class of shares / Name of shareholder	As at 31 March, 2020		As at 31 March, 2019	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Pralhad Ranjitrao Kute	10	10.00%	10	10.00%
Ramesh Ranjitrao Kute	10	10.00%	10	10.00%
Vitthal Vaijanathrao Phapal	10	10.00%	10	10.00%
Jaydeep Shivling Kumbhar	10	10.00%	10	10.00%
Chandrakant Shripad Terkhedkar	10	10.00%	10	10.00%
Bharat Kisanarav Shelake	10	10.00%	10	10.00%
Satish Ramakrishna Aswale	10	10.00%	10	10.00%
Digambarrao Eknathrao Veer	10	10.00%	10	10.00%
Dattatray Nagurav Shevale	10	10.00%	10	10.00%
Sunita Rameshrao Kute	10	10.00%	10	10.00%

Note 4 Reserves and surplus

Particulars	As at 31 March, 2020	As at 31 March, 2019
Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	-21,275	-8,000
Add: Profit / (Loss) for the year	-129,845	-13,275
Closing balance	-151,120	-21,275
Total		

Note 5 Short-term borrowings

Particulars	As at 31 March, 2020	As at 31 March, 2019
(a) Unsecured		
Loans from Director	133,000	-
Total	133,000	-

Note 6 Trade Payables

Particulars	As at 31 March, 2020	As at 31 March, 2019
Outstanding dues	-	-
Advance from Customer	-	-
Total	-	-

PRO-CON AGRO PRODUCER COMPANY LIMITED
Notes forming part of the financial statements

Particulars	As at 31 March, 2020	As at 31 March, 2019
Note 7 Short-term provisions		
(a) Audit charges payable	10,000	11,000
(b) Other Provision	-	-
Total	10,000	11,000
Note 9 Other current liabilities		
Other current liabilities	175,000	-
Total	175,000	-
Note 10 Cash and cash equivalents		
(a) Cash on hand	85,000	85,000
(b) Balances with banks		
(i) In current accounts	109,745	4,725
Total	194,745	89,725
Note 11 Short-term loans and advances		
(a) Advances with government authorities	-	-
(b) Short-term advances	-	-
Total	-	-
Particulars	For 12 months ended 31 March, 2020	For 12 months ended 31 March, 2019
Note 12 Employee benefits expense		
Salary Expenses	60,000	-
	60,000	-
Note 13 Other expenses		
Other expenses	16,980	5,275
Seweing Machin	2,700	-
Books	1,300	-
Printina and Stationary	2,500	-
Office Rent	12,000	-
Traveling Exp	9,000	-
Meeting Exp	8,500	-
Audit expenses	10,000	8,000
	62,980	13,275
Notes:		
(i) Payments to the auditors comprises:		
As auditors - statutory audit	10,000	8,000
Total	10,000	8,000

PRO-CON AGRO PRODUCER COMPANY LIMITED

Notes forming part of the financial statements (Note 8 Fixed assets)

	Gross block					
	Balance as at 1 April, 2019	Additions	Disposals	Borrowing cost capitalised	Other adjustments	Balance as at 31 March, 20120
A. Tangible assets						
(a) Land Leasehold	-	-	-	-	-	-
(b) Buildings Owned	-	-	-	-	-	-
(c) Plant and Equipment Owned	-	71,800	-	-	-	71,800
(d) Furniture and Fixtures Owned	-	7,200	-	-	-	7,200
(e) Vehicles Owned	-	-	-	-	-	-
(f) Software Owned	-	-	-	-	-	-
Total	-	79,000	-	-	-	79,000
Previous year	-	-	-	-	-	-
Note 8 Fixed assets (contd.)						
A Tangible assets						
	Balance as at 1 April, 2019	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Balance as at 31 March, 2020	Balance as at 31 March, 2020	Balance as at 31 March, 2019
(a) Land Leasehold	-	-	-	-	-	-
(b) Buildings Owned	-	-	-	-	-	-
(c) Plant and Equipment Owned	-	6,038	-	6,038	65,762	-
(d) Furniture and Fixtures Owned	-	827	-	827	6,373	-
(e) Vehicles Owned	-	-	-	-	-	-
(f) Software Owned	-	-	-	-	-	-
Total	-	6,865	-	6,865	72,135	-
Previous year	-	-	-	-	-	-