



A K SAMANTA & Co.

CHARTERED ACCOUNTANTS

AYODHYA NAGAR, 3RD LANE, NEAR SALES TAX OFFICE, BERHAMPUR, GANJAM,
ODISHA-760010.

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Firm Regd. No.-323016E

Independent Auditor's Report

To the Members of
ISALICARE ESTATES AND HEALTH PVT. LTD.

Report on the Financial Statements

We have audited the accompanying financial statements of **ISALICARE ESTATES AND HEALTH PVT. LTD.** ("the Company") which comprise the balance sheet as at **31 March 2019**, the statement of profit and loss and the cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for 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 Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 ("the Act") read with the General Circular 15/2013 dated 13 September 2013 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013. This responsibility includes the design, implementation and maintenance of internal control 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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





Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) in the case of the balance sheet, of the state of affairs of the Company as at **31 March 2019**;
- (ii) in the case of the statement of profit and loss, of the profit for the year ended on that date; and
- (iii) in the case of the cash flow statement, of the cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2003 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (4A) of section 227 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the Order.

2. As required by section 227(3) of the Act, we report that:

a. we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b. in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

c. the balance sheet, statement of profit and loss and cash flow statement dealt with by this Report are in agreement with the books of account;

a. in our opinion, the balance sheet, statement of profit and loss and cash flow statement comply with the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 read with the General Circular 15/2013 dated 13 September 2013 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013. ; and

b. on the basis of written representations received from the directors as on **31 March 2019**, and taken on record by the Board of Directors, none of the directors is disqualified as on **31 March 2019**, from being appointed as a director in terms of clause (g) of sub-section (1) of section 274 of the Companies Act, 1956.

For,
A K Samanta & Co.
Chartered Accountants

CA. Raj Kiran Padhi
Partner



Place-Berhampur

Date-



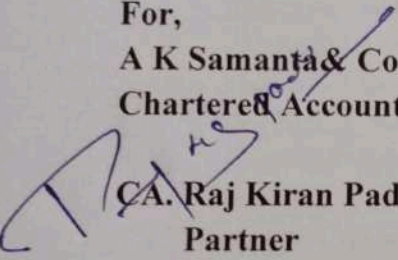
Annexure to the Auditors' Report

The Annexure referred to in our report to the members of **ISALICARE ESTATES AND HEALTH PVT. LTD.** for the year ended **31 March 2019.**

We report that:

Having regard to the Nature & Size of Company's Business/Activities during the year ended **31st March 2019**, the provisions of CARO are not applicable to the Company.

For,
A K Samanta & Co.
Chartered Accountants


CA. Raj Kiran Padhi
Partner



Place-Berhampur

Date-



Annexure –A to the Independent Auditors' Report of even date on the financial statement of ISALICARE ESTATES AND HEALTH PVT. LTD.

Report on the Internal Financial Controls under clause (i) of sub-section 3 of section 143 of the Companies Act, 2013("the Act")

We have audited the internal financial controls over financial reporting of ISALICARE ESTATES AND HEALTH PVT. LTD. ("the company") as of 31 March 2019 in conjunction with our audit of the financial statements of the company for the year ended on that date.

Management's responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business , including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records , and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of internal financial controls over financial reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls ,both applicable to an audit of Internal Financial Controls and both issued by the Institute of Chartered Accountants of India . Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and is such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls system over financial reporting included obtaining an understanding of internal financial controls over financial reporting assessing the risks that a material weakness exists and testing and evaluating the design and operating effectiveness of internal controls based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls over financial reporting.





Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent limitations of Internal Financial Controls over Financial Reporting

Because of inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at **31 March 2019**, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of internal Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For,
A K Samanta & Co.
Chartered Accountants

CA. Raj Kiran Padhi
Partner



Place-Berhampur

Date-

SIGNIFICANT ACCOUNTING POLICIES

A)	ACCOUNTING CONVENTION: Financial statements are prepared under the historical cost basis
B)	BASIS OF ACCOUNTING : The financial statements are prepared on an accrual basis in accordance with the historical cost convention, complying with the mandatory accounting standards issued by the Institute of Chartered Accountants of India and provisions of the Companies Act, 2013.
C)	REVENUE RECOGNITION : Sales and Services are recorded at values excluding taxes collected thereon. Service charges is recorded at values excluding taxes collected thereon
D)	FIXED ASSETS: Fixed Assets are recorded at historical costs of acquisition (which includes major modification/betterment/interest/financial charges and other expenditure incidental to such acquisition).
E)	DEPRECIATION/AMORTISATION: Depreciation on tangible assets is provided on the written down value method over useful lives of the assets as provided in Part C of schedule II of the Companies Act, 2013 or estimated by the Management where the useful lives of the assets is different from the useful lives as prescribed under Part C of Schedule II of the Companies Act, 2013 and in respect of intangible assets.
F)	IMPAIRMENT OF ASSETS: At each balance sheet date, the Company assesses whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount. If the carrying amount of the asset exceeds its recoverable amount, an impairment loss is recognized in Profit and Loss account to the extent the carrying amount exceeds the recoverable amount.
G)	INVENTORIES & CURRENT INVESTMENTS: Inventories are valued at cost or fair market value whichever is lower.
H)	FOREIGN CURRENCY TRANSACTIONS: Transactions in foreign currency are recorded at the rate of exchange prevailing on the date of the transactions. Foreign currency monetary items on the balance sheet date, if any, are restated at the rate of exchange prevailing on the balance sheet date or at the forward contract rate as the case may be. Exchange difference are adjusted in profit & loss account except such difference in respect of fixed assets are to be dealt in conformity with accounting standards issued by ICAI or law prevailing at that time.
I)	BORROWING COST: Borrowing cost on working capital is charged against the profit & loss account in which it is incurred. The borrowing cost attributable to acquisition of fixed assets is capitalized along with the asset.
J)	EMPLOYEE BENEFIT PLANS: Gratuity: Since, it is the fourth year of the Company, provisions of the payment of Gratuity Act, 1972 are not applicable. Provident fund: The company is not required to get registered as per the provisions of the Employees Provident Fund and Miscellaneous, Provisions Act, 1953.



SIGNIFICANT ACCOUNTING POLICIES

K)	PRIOR PERIOD ITEMS:
	Significant items of Income or Expenditure, which relates to the prior accounting periods, are accounted in the Profit & Loss Account under the head "prior year adjustments" other than those occasioned by the events occurring during or after the close of the year and which are treated as relatable to the current year.
L)	TAXES ON INCOME:
	<p>Current tax is determined on the basis of Income tax Act, 1961</p> <p>Deferred tax is recognized on timing differences between the accounting Income and the taxable income for the year and quantified using the tax rates and laws enacted or substantially enacted as on the Balance sheet date. Deferred tax assets are recognized and carried forward to the extent that there is a reasonable /virtual certainty that sufficient future taxable income will be available against which such deferred tax asset can be realized.</p>
M)	PROVISIONS:
	<p>Provisions are recognized when the Company has a present obligation as a result of past events, for which it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount can be made. Provisions are reviewed regularly and are adjusted where necessary to reflect the current best estimates of the obligation.</p> <p>When the Company expects a provision to be reimbursed the reimbursement is recognized as a separate asset, only when such reimbursement is virtually certain.</p>
N)	EARNING PER SHARE:
	Annualized earnings/(loss) per equity share(basic and diluted) is arrived at based on Net Profit/(loss) after Taxations to the weighted average number of equity shares
O)	CONTINGENT LIABILITIES:
	Contingent liabilities if any, are disclosed by way of notes to accounts. Provisions is made if it becomes probable that an out flow of future economic benefit will be required for an item previously dealt with as contingent liability.



SIGNIFICANT ACCOUNTING POLICIES

ADDITIONAL INFORMATION NOTES TO AND FORMING PART OF BALANCE SHEET AS AT 31-03-2020

1. Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period (Following disclosure should be made for each class of Shares)

Particulars	Equity shares		Preference shares	
	Number	Amount (Rs.)	Number	Amount (Rs.)
Shares outstanding at the beginning of the year	10000	1,00,000	--	--
Shares issued during the year	--	--	--	--
Shares bought back during the year	--	--	--	--
Other Movements	--	--	--	--
Shares outstanding at the end of the year	10000	1,00,000	--	--

2. Shares of the Company held by

Particulars	Equity shares		Preference shares	
	Number	Amount (Rs.)	Number	Amount (Rs.)
Its holding Company	--	--	--	--
Its Ultimate holding Company	--	--	--	--
Subsidiaries of its holding Company	--	--	--	--
Subsidiaries of its ultimate holding Company	--	--	--	--
Associates of its holding Company	--	--	--	--
Associates of its ultimate holding Company	--	--	--	--

Above disclosure is required for each class of Shares by its Holding Company or its ultimate Holding Company including shares held by subsidiary or subsidiaries or associates of the Holding Company or the ultimate Holding Company in aggregate. (Aggregation should be done for each of the above categories)



SIGNIFICANT ACCOUNTING POLICIES

3. Shareholder(s) holding more than 5% Shares

Particulars	As on 31/03/2019		As on 31/03/2018	
	Number of Shares	% of Holding	Number of Shares	% of Holding
Suren Kumar Pradhan	6000	60		
Sova Rani Pradhan	4000	40		

4. Shares allotted for consideration other than Cash

(to be disclosed for the period of five years immediately preceding the Balance Sheet)

Particulars	Year (Aggregate number of shares)				
	2018-19	2017-18	2016-17	2015-16	2014-15
Equity Shares:	--	--	--	--	--
Fully paid up pursuant to contract(s) without payment being received in cash.	--	--	--	--	--
Fully paid up by way of Bonus Issue	--	--	--	--	--
Shares bought back	--	--	--	--	--
Preference Shares:	--	--	--	--	--
Fully paid up pursuant to contract(s) without payment being received in cash.	--	--	--	--	--
Fully paid up by way of Bonus Issue	--	--	--	--	--
Shares bought back	--	--	--	--	--

5. Unpaid Calls

By Directors	--
By Officers	--

6. The rights, preferences and restrictions attaching to each class of shares including restrictions on the distribution of dividends and the repayment of capital.
7. Shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts.
8. Terms of any securities convertible into equity/preference shares issued along with the earliest date of conversion in descending order starting from the farthest such date.
9. Forfeited shares (amount originally paid up)



SIGNIFICANT ACCOUNTING POLICIES

Disclosure pursuant to Note no. 5(i)(j) of part II of Schedule III to the Companies Act, 2013

Particulars	As on 31/03/2019	As on 31/03/2018
PAYMENT TO THE AUDITORS AS:		
AUDITOR	--	--
TAXATION MATTERS	--	--
COMPANY LAW MATTERS	--	--
MANAGEMENT SERVICES	--	--
OTHER SERVICES	--	--
REIMBURSEMENT OF EXPENSES	--	--
TOTAL	--	--





A K SAMANTA & Co.

Chartered Accountants

AYODHYA NAGAR, 3RD LANE, NEAR SALES TAX OFFICE, BERHAMPUR, GANJAM, ODISHA-760010.

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Firm Regd. No.-323016E

ISALICARE ESTATES AND HEALTH PRIVATE LIMITED

NILAKANTHA NAGAR, GOSANINUAGAON, BERHAMPUR, GANJAM, ODISHA-760003.

Balance Sheet as at 31st March 2019

SL No.	Particulars	Schedules	As on 31st March 2019	As on 31st March 2018
A	<u>EQUITY AND LIABILITIES</u>			
1	Shareholders' funds			
	(a) Share Capital	7	1,00,000.00	-
	(b) Reserves and Surplus	8	-	-
	(c) Money received against share warrants		-	-
2	Share application money pending allotment		-	-
3	Non-current liabilities			
	(a) Long-term Borrowings	17	-	-
	(b) Deferred Tax Liabilities (net)		-	-
	(c) Other Long-Term Liabilities		-	-
	(d) Long-term Provisions		-	-
4	Current liabilities			
	(a) Short-Term Borrowings	9	-	-
	(b) Trade Payables	10	-	-
	(c) Other Current Liabilities	11	-	-
	(d) Short-Term Provisions	12	-	-
	TOTAL		1,00,000.00	-



ASSETS			
1 Non-Current Assets			
(a) Fixed Assets			
(i) Tangible assets	13	-	-
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(v) Fixed assets held for sale		-	-
(b) Non-Current Investments		-	-
(c) Deferred Tax Assets (net)		-	-
(d) Long-Term Loans and Advances		-	-
(e) Other Non-Current Assets		-	-
2 Current Assets			
(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade Receivables		-	-
(d) Cash and Cash Equivalents	14	64,000.00	-
(e) Short-Term Loans and Advances	15	-	-
(f) Other Current Assets	16	36,000.00	-
TOTAL		1,00,000.00	-

See accompanying notes forming part of the financial statements

For,

A.K.SAMANTA & Co.
Chartered Accountants

CA. Raj Kiran Padhi
Partner
Berhampur(Ganjam)



Place-Berhampur

Date-

For,

Isalicare Estates and Health Pvt. Ltd.

Suren Kumar Pradhan
Director

Sova Rani Pradhan
Director

A K SAMANTA & Co.

Chartered Accountants

AYODHYA NAGAR, 3RD LANE, NEAR SALES TAX OFFICE, BERHAMPUR, GANJAM, ODISHA-760010.

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ISALICARE ESTATES AND HEALTH PRIVATE LIMITED

NILAKANTHA NAGAR, GOSANINUAGAON, BERHAMPUR, GANJAM, ODISHA-760003.

Statement of Profit and Loss for the year ended 31st March 2019

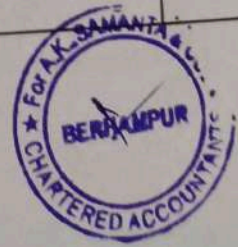
SL No.	Particulars	Schedules	As on 31st March 2019	As on 31st March 2018
A	<u>CONTINUING OPERATIONS</u>			
1	Revenue from Operations (gross)	1	-	-
	Less: Excise duty		-	-
	Revenue from Operations (net)		-	-
2	Other Income	2	-	-
3	Total revenue (1+2)		-	-
4	Expenses			
	(a) Cost of Materials Consumed	3	-	-
	(b) Purchases of stock-in-trade	4	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		-	-
	(d) Employee benefits Expense	5	-	-
	(e) Finance Costs		-	-
	(f) Depreciation and Amortisation expense		-	-
	(g) Other Expenses	6	-	-
	Total expenses		-	-
5	Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		-	-
6	Exceptional items		-	-
7	Profit / (Loss) before extraordinary items and tax (5 ± 6)		-	-
8	Extraordinary items		-	-
9	Profit / (Loss) before tax (7 ± 8)		-	-



Tax expense:

	(a) Current tax expense for current year		
	(b) (Less): MAT credit (where applicable)		
	(c) Current tax expense relating to prior years		
	(d) Net current tax expense		
	(e) Deferred tax		
	(f) Total tax Expenses		
11	Profit / (Loss) from continuing operations (9 + 10)		
B DISCONTINUING OPERATIONS			
12	(1) Profit / (Loss) from discontinuing operations (before tax)		
	(2) Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations		
	(3) Add / (Less): Tax expense of discontinuing operations		
	(a) on ordinary activities attributable to the discontinuing operations		
	(b) on gain / (loss) on disposal of assets / settlement of liabilities		
13	Profit / (Loss) from discontinuing operations (12.(1) + 12.(2) + 12.(3))		
C TOTAL OPERATIONS			
14	Profit / (Loss) for the year (11 + 13)		
15	Earnings per share (of ` 10/- each):		
	(a) Basic		
	(i) Continuing operations		
	(ii) Total operations		
	(b) Diluted		
	(i) Continuing operations		
	(ii) Total operations		
16	Earnings per share (excluding extraordinary items) (of ` 10/- each):		
	(a) Basic		
	(i) Continuing operations		
	(ii) Total operations		
	(b) Diluted		
	(i) Continuing operations		
	(ii) Total operations		

See accompanying notes forming part of the financial statements



ISALICARE ESTATES AND HEALTH PRIVATE LIMITED

SCHEDULES

SL No.	Head of Account	As on 31st March 2019		As on 31st
		Detail (Rs)	Amt.(Rs)	March 2018
				Amt.(Rs)
1	<u>Revenue from Operations (gross)</u>			
	Sales (Net of VAT & GST)	-		-
	Construction Works	-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
2	<u>Other Income</u>			
	Others	-		-
	Godown rent	-		-
	Bank Interest	-		-
	Discount & Commission Received	-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
3	<u>Cost of Materials Consumed</u>			
	Materials Consumed	-		-
	Labour Payment	-		-
	Freight	-		-
	Loading & Unloading Expenses	-		-
	Other Direct Expenses	-		-
		-		-
		-		-
		-		-
		-		-
		-		-
4	<u>Purchases</u>			
	Purchases (Net of VAT)	-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
5	<u>Employee benefits Expense</u>			
	Staff Salary & Bonus	-		-
	Salary to Directors	-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
6	<u>Other Expenses</u>			
	Accounting & Consultancy Charges	-		-
	Audit Fees	-		-
	Professional Tax	-		-
	Fuel Charges	-		-
	Travelling & Conveyance	-		-
	Food, Lodging & Boarding Expenses	-		-
	Electricity Expenses	-		-
	Office Rent	-		-
	Other Expenses	-		-



Preliminary Expenses Written Off
Bank charges

-	-
-	-
-	-

7 **Share Capital**

Authorised Capital:

Suren Kumar Pradhan

6000 shares of Rs 10 each

10,00,000.00

60%

60,000.00

Sova Rani Pradhan

4000 shares of Rs 10 each

40%

40,000.00

10000

1,00,000.00

8 **Reserve & Surplus**

Profit available for Distribution

PL Account- Opening Balance

Add- Profit / (Loss) for the year

Less- Amount transferred to General Reserve (5% of C.Yr Profit)

PL Account- Closing Balance

General Reserve

Opening Balance

Add- Transferred from PL Account

Closing Balance

Total Reserve & Surplus

9 **Short term borrowings**

Unsecured loan from Directors

10 **Trade Payables**

Sundry Creditors

11 **Other Current Liabilities**

Professional Tax Payable

VAT/GST Payable

Expenses Payable

Audit Fees Payable

Accounting & Consultancy Charges Payable



12

Short-term provisions

Provision for Income tax - Opening Balance	-	-
<u>Add</u> - Transferred during the Year from PL Account	-	-
<u>Less</u> - Paid during the Year	-	-
Provision for Income tax - Closing Balance	-	-

13

Fixed Assets

Plant & Machinery	-	-
Addition > 180 days	-	-
Addition < 180 days	-	-
Depreciation	-	-
Furniture & Fittings	-	-
Depreciation	-	-
Computer & Components	-	-
Depreciation	-	-
Net Tangible Assets	-	-

14

Cash and cash equivalents

Cash in hand	64,000.00	-
Cash at bank	-	-
	<u>64,000.00</u>	<u>-</u>

15

Short term loans and advances

	-	-
	-	-
	<u>-</u>	<u>-</u>

16

Other Current Assets

Preliminary Expenses not written off	36,000.00	-
Excess VAT/GST Paid	-	-
	<u>36,000.00</u>	<u>-</u>

17

Long Term Borrowings

	-	-
	<u>-</u>	<u>-</u>

