

H. & R. Johnson (INDIA) TBK Limited  
 Standalone Balance Sheet as at June 30, 2020  
 All amounts are in Rs. in lacs (unless otherwise stated)

Particulars	Notes	As at June 30,	As at March 31,	As at March 31,
		2020	2020	2019
<b>ASSETS</b>				
<b>Non-current assets</b>				
Property, plant and equipment	2.01	30.30	32.28	21.03
Other Intangible assets		-	-	-
<b>Financial assets</b>				
Investments	2.02	485.09	485.10	444.12
Trade Receivables	2.03	-	-	-
Loans	2.04	507.08	540.20	1,122.80
Other financial assets	2.05	152.33	167.27	585.39
Deferred tax assets (Net)	2.06	53.48	53.67	57.64
Other non-current assets	2.07	79.64	108.76	160.49
<b>Total non-current assets</b>		<b>1,307.92</b>	<b>1,387.28</b>	<b>2,391.47</b>
<b>Current Assets</b>				
Inventories	2.08	146.51	128.11	189.33
<b>Financial Assets</b>				
Investments		-	-	-
Trade Receivables	2.03	86.87	134.42	353.26
Cash and cash equivalents	2.09	55.33	17.07	13.96
Bank balances other than a/c	2.09	-	-	-
Loans	2.04	-	-	-
Other financial assets	2.05	48.27	63.51	139.31
Current tax assets (Net)		-	-	-
Other current assets	2.07	36.78	29.21	117.71
<b>Total current assets</b>		<b>373.76</b>	<b>372.32</b>	<b>813.57</b>
<b>Total assets</b>		<b>1,681.68</b>	<b>1,759.60</b>	<b>3,205.04</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
Equity Share capital	2.10	161.02	161.02	161.02
Other Equity	2.11	827.89	922.57	1,793.30
<b>Total equity</b>		<b>988.91</b>	<b>1,083.59</b>	<b>1,954.32</b>
<b>Liabilities</b>				
<b>Non-current liabilities</b>				
<b>Financial Liabilities</b>				
Borrowings	2.12	400.00	400.00	400.00
Lease Liability	2.13	10.73	12.03	-
Trade payables	2.14	-	-	-
Other financial liabilities	2.15	3.00	3.00	3.00
Provisions	2.16	60.48	39.34	60.92
Deferred tax liabilities (Net)	2.06	-	-	-
Other non-current liabilities	2.17	-	-	-
<b>Total non-current liabilities</b>		<b>474.21</b>	<b>474.37</b>	<b>463.92</b>
<b>Current liabilities</b>				
<b>Financial Liabilities</b>				
Borrowings	2.12	-	-	115.24
Lease Liability	2.13	4.62	4.36	-
Trade payables	2.14	-	-	-
Total outstanding dues of Micro & Small Enterprises		0.67	-	40.69
Total outstanding dues of Creditors other than Micro & Small Enterprises		20.72	36.48	392.95
Other financial liabilities	2.15	74.19	54.01	143.09
Other current liabilities	2.17	47.99	68.64	51.86
Provisions	2.16	70.37	38.16	42.96
Current Tax Liabilities (Net)		-	-	-
<b>Total current liabilities</b>		<b>218.56</b>	<b>201.65</b>	<b>786.80</b>
<b>Total equity and liabilities</b>		<b>1,681.68</b>	<b>1,759.60</b>	<b>3,205.04</b>

Accompanying notes form an integral part of the Standalone financial Statements  
 As per our report of even date

For and on behalf of the Board of Directors of

*Dinesh Vyas*

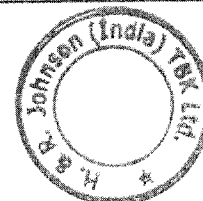
Dinesh Vyas  
 Director  
 DIN: 02550960

*Arun Kumar Agarwal*

Arun Kumar Agarwal  
 Director  
 DIN: 06404309

Place: Thane

Date: Aug 05, 2020



H. & R. Johnson (INDIA) TBK Limited  
 Standalone Statement of Profit & Loss for the period ended June 30, 2020  
 All amounts are in Rs. In lacs unless otherwise stated

Particulars	Notes	Year ended June 30,	Year ended March 31,	Year ended March 31,
		2020	2020	2019
Revenue from operations	2.18	284.11	3,275.53	2,919.35
Other income	2.19	19.83	122.31	143.83
<b>Total Income</b>		<b>303.94</b>	<b>3,397.84</b>	<b>3,063.18</b>
<b>Expenses</b>				
Purchase of stock-in-trade	2.20	226.05	2,510.74	2,279.79
Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.21	(18.40)	61.23	(75.04)
Employee benefits expense	2.22	108.50	482.43	476.65
Finance costs	2.23	9.38	43.54	40.57
Depreciation and amortization expense	2.24	1.98	8.75	4.78
Impairment loss on financial assets	2.25	23.03	898.76	564.44
Other expenses	2.26	48.72	262.47	188.53
<b>Total Expenses</b>		<b>399.26</b>	<b>4,267.91</b>	<b>3,479.53</b>
<b>Profit / (loss) before exceptional items and tax</b>		<b>(95.32)</b>	<b>(870.07)</b>	<b>(420.35)</b>
Exceptional items		-	-	-
<b>Profit / (loss) before tax</b>		<b>(95.32)</b>	<b>(870.07)</b>	<b>(420.35)</b>
<b>Tax expenses</b>	2.27			
Current tax		-	-	-
Deferred tax		(0.03)	3.11	9.21
		(0.03)	3.11	9.21
<b>Profit / (loss) for the year from continuing operations</b>		<b>(95.29)</b>	<b>(873.18)</b>	<b>(429.55)</b>
Profit / (loss) for the year from discontinued operations before tax		-	-	-
Tax expense of discontinued operations		-	-	-
<b>Profit / (loss) for the year from discontinued operations (after tax)</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Profit / (loss) for the year</b>		<b>(95.29)</b>	<b>(873.18)</b>	<b>(429.55)</b>
<b>Other comprehensive income</b>				
Items that will not be reclassified to profit or loss				
Remeasurements of the defined benefit plans		0.83	3.31	(2.95)
Income tax/Deferred tax recognised in other comprehensive income		0.22	0.86	-
		0.61	2.45	(2.95)
<b>Total other comprehensive income</b>		<b>0.61</b>	<b>2.45</b>	<b>(2.95)</b>
<b>Total comprehensive income for the period</b>		<b>(94.68)</b>	<b>(870.73)</b>	<b>(432.50)</b>
<b>Earnings per equity share (for continuing operations):</b>				
Basic (in Rs.)	2.28	(59.18)	(542.28)	(266.77)
Diluted (in Rs.)		(59.18)	(542.28)	(266.77)
<b>Earnings per equity share (for discontinued and continuing operations):</b>				
Basic (in Rs.)		(59.18)	(542.28)	(266.77)
Diluted (in Rs.)		(59.18)	(542.28)	(266.77)
Accompanying notes form an integral part of the Standalone financial Statements	1			
As per our report of even date				

For and on behalf of the Board of Directors

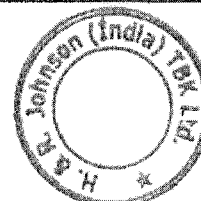
*Dinesh Vyas*

Dinesh Vyas  
 Director  
 DIN: 02550960

*Arun Kumar Agarwal*

Arun Kumar Agarwal  
 Director  
 DIN: 06404309

Place: Thane  
 Date: Aug 05, 2020



**H & R. Johnson (INDIA) TBK Limited**  
**Standalone Statement of changes in equity for the year ended June 30, 2020**  
 All amounts are in Rs. in lacs unless otherwise stated

Particulars	Equity Share Capital	Other Equity			Total Equity Attributable to Equity Shareholder
		Reserve and Surplus	Items of Other Comprehensive Income	Income	
	Capital reserve	Retained earnings	Items of the defined benefit plans	Items of Other Comprehensive Income	
Balance at March 31, 2020	161.02	4,214.90	(3,305.52)	13.18	1,083.59
Changes in Equity for the Period ended June 2020					
Profit for the year	-	-	(95.29)	-	(95.29)
Other comprehensive income	-	-	-	0.61	0.61
Charges in accounting policy or prior period errors	-	-	-	-	-
Restated balance at the beginning of the reporting period	-	-	-	-	-
Balance as at June 30, 2020	161.02	4,214.90	(3,400.81)	13.79	988.91
Any other change (to be specified)	-	-	-	-	-
Balance at June 30, 2020	161.02	4,214.90	(3,400.81)	13.79	988.91

Accompanying notes form an integral part of the Standalone financial Statements

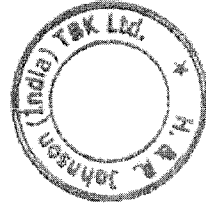
As per our report of even date

For and on behalf of the Board of Directors of

*(Signature)*  
 Dinesh Vyas  
 Director  
 DIN: 02550960

*(Signature)*  
 Arun Kumar Agarwal  
 Director  
 DIN: 06604309

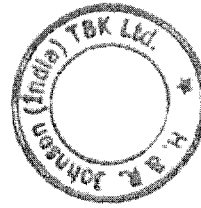
Place: Thane  
 Date: Aug 05, 2020



H. & R. Johnson (INDIA) TBK Limited  
 Notes to Standalone Financial Statements for the period ended Jun 30, 2020  
 All amounts are in Rs. in lacs unless otherwise stated

2.01 Property, plant and equipment :

Particulars	Gross Carrying Amount			Depreciation		Net Book	
	As at April 1, 2020	Addition	Disposal	For the Year	Elimination on disposal	As at Jun 30, 2020	As at March 31, 2020
<b>Own Assets:</b>							
Land - Freehold	3.38	-	-	-	-	3.38	3.38
Leasehold Improvements	18.59	12.85	-	0.19	13.04	5.55	5.74
Plant & Machinery	4.03	2.27	-	0.10	2.37	1.66	1.76
Computers	8.63	7.53	-	0.06	7.59	1.03	1.09
Furniture, Fixtures	21.79	17.21	-	0.31	17.52	4.27	4.58
Vehicles	-	-	-	-	-	-	-
Office Equipment	2.80	1.96	-	0.08	2.04	0.76	0.84
Sign Board	0.72	0.72	-	0.72	0.72	0.00	0.00
<b>Total (A)</b>	<b>59.93</b>	<b>42.53</b>	<b>-</b>	<b>0.74</b>	<b>43.27</b>	<b>16.66</b>	<b>17.40</b>
<b>Right of Use Assets:</b>							
Building	19.85	4.96	-	1.24	6.20	13.65	14.89
<b>Total (B)</b>	<b>19.85</b>	<b>4.96</b>	<b>-</b>	<b>1.24</b>	<b>6.20</b>	<b>13.65</b>	<b>14.89</b>
<b>Total (A+B)</b>	<b>79.78</b>	<b>47.50</b>	<b>-</b>	<b>1.98</b>	<b>49.48</b>	<b>30.30</b>	<b>32.28</b>



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H. & R. Johnson (INDIA) TBK Limited  
 Notes to Standalone Financial Statements for the period ended Jun 30, 2020  
 All amounts are in Rs. in lacs unless otherwise stated

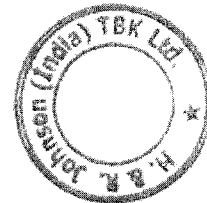
Particulars	Gross Carrying Amount			Depreciation		Net Block	
	As at April 1, 2019	Addition	Disposal	As at Mar 31, 2020	For the Year on disposal	As at Mar 31, 2020	As at March 31, 2019
<b>Own Assets:</b>							
Land - Freehold	3.38	-	-	3.38	-	-	3.38
Leasehold Improvements	18.59	-	-	18.59	1.26	12.85	7.00
Plant & Machinery	4.03	-	-	4.03	0.42	2.27	2.18
Computers	8.62	0.01	0.01	8.63	0.46	7.53	1.55
Furniture, Fixtures	21.76	0.07	0.04	21.79	1.31	17.21	4.58
Vehicles	-	-	-	-	-	-	-
Office Equipment	2.72	0.19	0.11	2.80	0.33	1.96	1.08
Sign Board	0.72	-	-	0.72	-	0.72	0.00
<b>Total (A)</b>	<b>59.81</b>	<b>0.27</b>	<b>0.15</b>	<b>59.93</b>	<b>3.79</b>	<b>42.53</b>	<b>17.40</b>

**Right of Use Assets:**



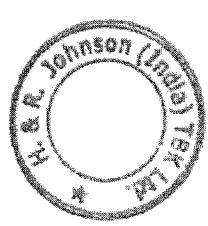
Building	-	19.85	-	19.85	4.96	4.96	-
<b>Total (B)</b>		<b>19.85</b>		<b>19.85</b>	<b>4.96</b>	<b>4.96</b>	
<b>Total (A+B)</b>	<b>59.81</b>	<b>20.12</b>	<b>0.15</b>	<b>79.78</b>	<b>8.75</b>	<b>47.50</b>	<b>21.03</b>

Particulars	Gross Carrying Amount			Depreciation		Net Block	
	As at April 1, 2018	Addition	Disposal	As at March 31, 2019	For the Year on disposal	As at March 31, 2019	As at March 31, 2018
Land - Freehold	3.38	-	-	3.38	-	-	3.38
Leasehold Improvements	14.94	6.97	3.33	18.59	1.46	11.59	7.00
Plant & Machinery	4.03	-	-	4.03	0.42	1.85	2.18
Computers	8.05	0.57	-	8.62	1.13	7.07	1.55
Furniture, Fixtures	20.75	1.15	0.14	21.76	1.41	15.91	6.14
Vehicles	-	-	-	-	-	-	-
Office Equipment	2.40	0.32	-	2.72	0.38	1.64	1.13
Sign Board	0.72	-	-	0.72	-	0.72	0.00
<b>Total</b>	<b>54.26</b>	<b>9.01</b>	<b>3.46</b>	<b>69.81</b>	<b>4.78</b>	<b>38.78</b>	<b>18.03</b>

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	As at Jun 30, 2019		As at Mar 31, 2020		As at Mar 31, 2019	
	Qty	Amount	Qty	Amount	Qty	Amount
<b>Investments in Equity Instruments (fully paid-up)</b>						
<b>Unquoted</b>						
<b>Investment in Subsidiaries</b>						
T&K Venkateswara Tile Bath Kitchen Private Limited	10,000	1.00	10,000	1.00	10,000	1.00
T&K Samsara Tile Bath Kitchen Private Limited	83,000	57.98	33,000	37.95	58,000	33.49
T&K Kanchan Tile Bath Kitchen Private Limited	10,000	1.00	10,000	1.00	10,000	1.00
T&K Pratik Tile Bath Kitchen Private Limited - (upto - 29/06/2020)	9,800	0.76	-	-	-	-
Provision for diminution in value of investments	-	-	-	-	-	(49.49)
<b>Investment in Joint Ventures</b>						
T&K Dharma Tile Bath Kitchen Private Limited	50,000	3.06	50,000	3.00	50,000	3.00
T&K P B Shah Tile Bath Kitchen Private Limited - (upto - 21/03/2020)	-	-	-	-	50,000	3.00
T&K Unnava Nilgiri Tile Bath Kitchen Private Limited	5,000	0.50	5,000	0.50	5,000	0.50
T&K Kalki Saha Agastya Private Limited - (upto - 14/11/2019)	-	-	-	-	5,000	0.50
T&K Pratik Tile Bath Kitchen Private Limited - (upto - 29/06/2019)	-	-	5,000	0.50	5,000	0.50
T&K Dharma Home Private Limited - (upto - 24/06/2019)	-	-	-	-	25,000	2.50
T&K Pooja Ceramics Private Limited	1,55,000	337.50	1,55,000	337.50	1,55,000	337.50
T&K Krishna Tile Bath Kitchen Private Limited - (upto - 21/03/2019)	-	-	-	-	5,000	0.50
T&K Samsara Sales Private Limited - (upto - 29/06/2020)	-	-	5,000	0.50	5,000	0.50
T&K Kalki Ceramics Private Limited - (upto - 23/10/2019)	-	-	-	-	5,000	0.50
T&K Sriee Ganesh Traders Private Limited - (upto - 14/11/2019)	-	-	-	-	5,000	0.50
T&K Anilwara Tile Bath Kitchen Private Limited - (upto - 24/10/2019)	-	-	-	-	5,000	0.50
T&K Raj Koyal Tile Bath Kitchen Private Limited - (upto - 24/06/2019)	-	-	-	-	5,000	0.50
T&K Home Trends Private Limited - (upto - 19/10/2019)	-	-	-	-	5,000	0.50
T&K Sola Ceramics Private Limited - (upto - 23/06/2019)	-	-	-	-	5,000	0.50
<b>Quoted</b>						
Equity Shares of Asian Paints Limited	10	-	10	0.00	10	0.00
Equity Shares of Berger Paints India Limited	22	-	22	0.00	22	0.00
Equity Shares of Color Solutions Limited	2	-	2	0.00	2	0.00
Equity Shares of Kansar Nicelux Paints Limited	20	-	20	0.00	20	0.00
Equity Shares of L&Spide RG Limited	20	-	20	0.00	20	0.00
Equity Shares of Madhav Marbles & Granite Limited	1	-	1	0.00	1	0.00
Equity Shares of Sankalobam Sakari India Limited	1	-	1	0.00	1	0.00
Equity Shares of SH. Business Enterprises Limited	1	-	1	0.00	1	0.00
		803.97		404.50		363.31
<b>Un quoted</b>						
T&K The Home Private Limited	100	0.01	100	0.01	100	0.01
Sola Ceramics Private Limited	100	0.01	100	0.01	100	0.01
T&K Srii Rana Tile Bath Kitchen Private Limited	500	0.05	500	0.05	500	0.05
T&K Kanchan Tile Bath Kitchen Private Limited	100	0.01	100	0.01	-	-
T&K Raj Koyal Tile Bath Kitchen Private Limited	100	0.01	100	0.01	-	-
T&K Dharma Home Private Limited	500	0.05	500	0.05	-	-
T&K Sola Ceramics Private Limited	100	0.01	100	0.01	-	-
T&K P B Shah Tile Bath Kitchen Private Limited	2,000	0.20	2,000	0.20	-	-
T&K Samsara Sales Private Limited - (upto - 29/06/2020)	100	0.01	100	0.01	-	-
T&K Sriee Ganesh Traders Private Limited	100	0.01	-	-	-	-
		0.37		0.16		0.07
<b>Investments in Preference Shares</b>						
<b>Unquoted</b>						
T&K P B Shah Tile Bath Kitchen Private Limited	25,000	20.67	25,000	20.67	25,000	20.67
T&K Kalki Ceramics Private Limited	12,500	10.33	12,500	10.33	12,500	10.33
T&K Dharma Home Private Limited	60,000	49.75	60,000	49.75	60,000	49.75
		80.75		80.74		80.74
<b>(C)</b>						
		884.72		485.10		444.12
<b>Total non-current investments (A + B + C)</b>		<b>884.72</b>		<b>485.10</b>		<b>444.12</b>

1.63 Trade Receivable	Non Current			Current		
	As at Jun 30,	As at Mar 31,	As at March 31,	As at Jun 30,	As at Mar 31,	As at March 31,
	2020	2020	2019	2020	2020	2019
Trade receivable considered good - Secured	-	-	-	86.87	134.42	153.26
Trade receivable considered good - Unsecured	-	-	-	9.92	9.92	17.23
Trade receivable which have significant increase in Credit Risk	-	-	-	86.89	134.45	170.49
Allowance for doubtful debt (repaired credit loss)	-	-	-	9.62	9.62	17.23
Trade receivable - credit impaired	-	-	-	-	-	-
<b>Total</b>	-	-	-	<b>86.87</b>	<b>154.42</b>	<b>183.24</b>

1.64 Loans	Non Current			Current		
	As at Jun 30,	As at Mar 31,	As at March 31,	As at Jun 30,	As at Mar 31,	As at March 31,
	2020	2020	2019	2020	2020	2019
<b>Security Deposits</b>						
Secured, considered good	24.03	23.03	21.77	-	-	-
Unsecured, considered good	-	-	-	-	-	-
Doubtful	24.03	23.03	21.77	-	-	-
Less - Impairment of deposits	(A)	(A)	(A)	-	-	-
	<b>24.03</b>	<b>23.03</b>	<b>21.77</b>	-	-	-
0.015% Non Convertible Redeemable Preference Share	29.46	28.80	26.42	-	-	-
<b>Loans to Subsidiaries &amp; Joint Venture</b>						
Loans receivable considered good - Secured	-	-	-	-	-	-
Loans receivable considered good - Unsecured	206.50	228.05	1,057.41	-	-	-
Loans receivable which have significant increase in Credit Risk	218.03	295.99	134.00	-	-	-
Less - Allowance for impairment loss on loans	420.53	522.04	1,191.41	-	-	-
Loans receivable - credit impaired	116.52	207.34	134.00	-	-	-
	<b>318.47</b>	<b>343.59</b>	<b>1,083.83</b>	-	-	-
<b>Loans to others</b>						
Loans receivable considered good - Secured	-	-	-	-	-	-
Loans receivable considered good - Unsecured	164.00	126.00	-	-	-	-
Loans receivable which have significant increase in Credit Risk	177.63	179.84	33.69	-	-	-
Less - Allowance for impairment loss on loans	281.34	305.04	33.66	-	-	-
Loans receivable - credit impaired	131.46	131.46	16.46	-	-	-
	<b>149.58</b>	<b>172.58</b>	<b>17.26</b>	-	-	-
<b>Total (A + B + C)</b>	<b>507.69</b>	<b>646.26</b>	<b>1,112.80</b>	-	-	-

1.65 Other financial assets	Non Current			Current		
	As at Jun 30,	As at Mar 31,	As at March 31,	As at Jun 30,	As at Mar 31,	As at March 31,
	2020	2020	2019	2020	2020	2019
<b>Unsecured</b>						
Secured deposits	2.10	2.10	1.75	-	-	-
Interest receivable on Fixed Deposits	9.31	9.16	-	-	-	-
Interest receivable considered good - Secured	-	-	-	-	-	-
Interest receivable considered good - Unsecured	133.97	141.08	583.64	-	-	-
Interest receivable which have significant increase in Credit Risk	193.64	284.12	127.21	-	-	-
Less - Allowance for impairment loss on interest receivable	321.01	435.23	711.33	-	-	-
Interest receivable - credit impaired	171.69	250.22	127.21	-	-	-
	<b>143.92</b>	<b>155.00</b>	<b>563.54</b>	-	-	-
<b>Other receivable considered good - Secured</b>	-	-	-	47.08	62.70	139.31
Other receivable considered good - Unsecured	-	-	-	47.45	45.88	29.27
Other receivable which have significant increase in Credit Risk	-	-	-	94.53	108.58	108.58
Less - Allowance for impairment loss on Receivables	-	-	-	66.25	45.07	29.27
Other receivable - credit impaired	-	-	-	-	-	-
<b>Total</b>	<b>182.33</b>	<b>167.27</b>	<b>686.39</b>	<b>48.27</b>	<b>63.51</b>	<b>139.31</b>

1.66 Other Receivables	Non Current			Current		
	As at Jun 30,	As at Mar 31,	As at March 31,	As at Jun 30,	As at Mar 31,	As at March 31,
	2020	2020	2019	2020	2020	2019
Due from subsidiary	-	-	-	91.46	65.42	89.75
Due from joint venture	-	-	-	3.07	39.15	78.53
<b>Total</b>	-	-	-	<b>94.53</b>	<b>104.57</b>	<b>168.28</b>

1.68 Deferred tax assets (liabilities)	As at Jun 30,			As at Mar 31,		
	2020			2020		
	2020	2020	2019	2020	2020	2019
Reversible temporary differences	32.48	33.27	36.34	-	-	-
Unsecured Depreciation asset Income Tax	21.00	20.40	21.00	-	-	-
Deferred benefit and other Long Term benefit obligations	-	-	-	-	-	-
<b>Net deferred tax assets (liabilities)</b>	<b>53.48</b>	<b>53.67</b>	<b>57.34</b>	-	-	-





2.07 Other assets	Non Current			Current		
	As at Jun 30,	As at Mar 31,	As at March 31,	As at Jun 30,	As at Mar 31,	As at March 31,
	2020	2020	2019	2020	2020	2019
Prepaid Expenses	-	-	-	-	-	-
Advances to related parties	-	-	-	12.67	6.52	2.61
Advances to other parties	-	-	-	-	-	61.43
Trade receivable	11.55	62.72	114.45	-	-	-
VAT credit Receivable	17.96	17.91	17.91	-	-	-
GST credit Receivable	-	-	-	16.00	13.43	41.37
Prepaid expenses	-	-	-	3.03	4.69	5.72
Deposit with statutory authorities (Net of provision)	8.13	8.13	8.13	-	-	-
Others	-	-	-	9.08	4.85	4.36
	<u>79.64</u>	<u>108.76</u>	<u>150.48</u>	<u>36.78</u>	<u>29.41</u>	<u>117.71</u>

2.08 Inventories	As at Jun 30,	As at Mar 31,	As at March 31,
	2020	2020	2019
Finished goods	146.51	128.11	189.33
Goods-in-transit	-	-	-
Total inventories at the lower of cost and net realizable value	<u>146.51</u>	<u>128.11</u>	<u>189.33</u>

2.09 Cash and Bank Balances	As at Jun 30,	As at Mar 31,	As at March 31,
	2020	2020	2019
Cash and cash equivalents	-	-	-
Balances with banks	-	-	-
On current accounts	34.23	4.79	13.93
On Cash Credit	21.06	11.88	-
Cash in hand	0.04	0.39	0.02
	<u>55.33</u>	<u>17.07</u>	<u>13.96</u>

2.10 Share capital	As at Jun 30,	As at Mar 31,	As at March 31,
	2020	2020	2019
Authorized share capital:			
500,000 (March 31, 2019) 500,000 equity shares of Ru 100/- each	500,000	500,000	500,000
Issued and subscribed capital comprises:			
1,61,020 (March 31, 2019) 1,61,020 equity shares of Ru 100/- each (fully paid up)	161,020	161,020	161,020
Total issued, subscribed and fully paid-up share capital	<u>161,020</u>	<u>161,020</u>	<u>161,020</u>

a. Reconciliation of shares outstanding as at the beginning and at the end of the reporting period:  
 (Separate reconciliation should be prepared for each Class of Shares)

Equity shares	As at Jun 30,		As at Mar 31,		As at March 31,	
	2020	Amount	2020	Amount	2019	Amount
At the beginning of the period	1,61,020	161,020	1,61,020	161,020	1,61,020	161,020
Outstanding at the end of the period	1,61,020	161,020	1,61,020	161,020	1,61,020	161,020



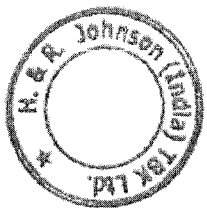
b. Details of share holders holding more than 5% shares in the company

Equity shares of Ru. 100 each fully paid	As at Jun 30,		As at Mar 31,		As at March 31,	
	2020	% of holding	2020	% of holding	2019	% of holding
Name of the Shareholder						
Prism Johnson Limited	1,61,020	100%	1,61,020	100%	1,61,020	100%

2.11 Other equity	As at Jun 30,	As at March 31,	As at March 31,
	2020	2020	2019
Retained earnings	(3,387.61)	(3,282.51)	(2,521.60)
Capital reserve	4,214.90	4,214.90	4,214.90
	<u>827.29</u>	<u>932.37</u>	<u>1,793.30</u>
Reserves earnings			
Balance at beginning of year	(3,292.33)	(2,421.60)	(1,969.10)
Profit for the year	(95.29)	(870.18)	(429.50)
Other comprehensive income arising from re-estimation of defined benefit obligations net of income tax	0.61	2.45	(2.25)
Balance as at the end of the year	<u>(3,387.61)</u>	<u>(3,282.51)</u>	<u>(2,421.60)</u>
Capital reserve			
Balance as at the beginning of the year	4,214.90	4,214.90	4,214.90
Movement during the year	-	-	-
Balance as at the end of the year	<u>4,214.90</u>	<u>4,214.90</u>	<u>4,214.90</u>
Total other equity	<u>827.29</u>	<u>932.37</u>	<u>1,793.30</u>

Of the above 1,61,020 shares, 19 shares are held by individuals on behalf of Prism Johnson Limited

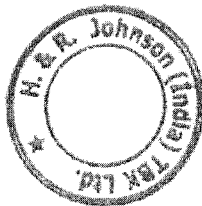
As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares


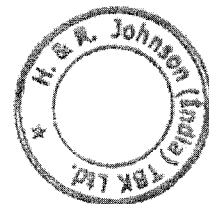


2.12 Borrowings	Non Current			Current		
	As at Jun 30, 2020	As at Mar 31, 2020	As at March 31, 2019	As at Jun 30, 2020	As at Mar 31, 2020	As at March 31, 2019
Secured						
Loans repayable to Banks						
On Demand						115.24
Unsecured						
Term loans	400.00	400.00	400.00	-	-	-
Inter-corporate deposits	400.00	400.00	400.00	-	-	-
	<b>400.00</b>	<b>400.00</b>	<b>400.00</b>	<b>-</b>	<b>-</b>	<b>115.24</b>
<b>(a) Terms of Repayment for borrowings:</b>						
				As at Jun 30, 2020	As at Mar 31, 2020	As at March 31, 2019
	<b>Nature of Borrowing</b>	<b>Nature Secured</b>	<b>Security Bank, Govt. &amp; Stock</b>	<b>Terms of Repayment Repayable on demand</b>		
i	Cash Credit - IDFC Bank	Secured				115.24
ii	Inter Corporate Deposit	Unsecured		400.00	400.00	400.00
<b>2.13 Lease Liabilities</b>						
				As at Jun 30, 2020	As at Mar 31, 2020	As at March 31, 2019
	Building			10.73	12.03	-
				<b>10.73</b>	<b>12.03</b>	<b>-</b>
<b>2.14 Trade payables</b>						
				As at Jun 30, 2020	As at Mar 31, 2020	As at March 31, 2019
	Total outstanding dues of Micro Enterprises & Small Enterprises			-	0.67	-
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises			-	20.72	56.48
				<b>-</b>	<b>21.39</b>	<b>56.48</b>
<b>2.15 Other financial liabilities</b>						
				As at Jun 30, 2020	As at Mar 31, 2020	As at March 31, 2019
	Interest accrued but not due on loans			-	-	8.06
	Security deposits from others	3.00	3.00	-	-	-
	Salaries and employees benefits payable	-	-	10.24	27.05	10.43
	Liability for expenses	-	-	25.50	16.60	21.74
	Others	-	-	2.59	2.30	2.81
		<b>3.00</b>	<b>3.00</b>	<b>3.80</b>	<b>44.01</b>	<b>43.04</b>
<b>2.16 Provisions</b>						
				As at Jun 30, 2020	As at Mar 31, 2020	As at March 31, 2019
	Employees benefits					
	Provision for Gratuity	35.71	35.00	34.54	4.60	4.25
	Provision for Leave Encashment	34.77	24.33	26.38	4.48	4.91
	Provision for Bonus	-	-	-	11.21	9.94
		<b>60.48</b>	<b>59.34</b>	<b>60.92</b>	<b>20.29</b>	<b>19.10</b>
	Others					
	Provision for Expenses	-	-	-	50.68	19.04
		-	-	-	50.68	19.04
		<b>60.48</b>	<b>59.34</b>	<b>60.92</b>	<b>70.97</b>	<b>38.14</b>
<b>2.17 Other liabilities</b>						
				As at Jun 30, 2020	As at Mar 31, 2020	As at March 31, 2019
	Advance from customers			-	16.46	56.02
	Statutory liabilities			-	11.83	20.12
		-	-	-	28.29	76.14

*[Handwritten signatures and initials]*



	As at Jun 30, 2020	As at Mar 31, 2020	As at March 31, 2019
<b>2.18 Revenue from operations</b>			
Revenue from operations			
Sale of products	230.11	3,058.92	2,676.38
Sale of Services	54.00	216.00	216.00
Other operating revenue	-	0.61	22.97
<b>Revenue from operations</b>	<b>284.11</b>	<b>3,275.53</b>	<b>2,915.35</b>
<b>2.19 Other Income</b>			
Interest Income on			
Bank Deposits	0.15	0.09	0.18
Interest on Loans	7.56	67.91	127.06
Dividend on Redeemable Preference Shares	0.67	2.38	2.18
<b>Other non - operating income</b>			
Rebate & Discount	9.11	27.90	13.03
Interest on Income tax refund	2.40	21.37	-
Miscellaneous Income	0.14	2.67	1.38
	<b>19.83</b>	<b>122.31</b>	<b>143.83</b>
<b>2.20 Purchases of Stock-in-trade</b>			
Files	226.05	2,321.74	1,895.28
Others	-	189.00	384.52
	<b>226.05</b>	<b>2,510.74</b>	<b>2,279.79</b>
<b>2.21 (Increase) /decrease in inventories</b>			
Inventories at the end of the year			
Finished goods	146.51	128.11	189.33
	146.51	128.11	189.33
Inventories at the beginning of the year			
Finished goods	128.11	189.33	114.29
	128.11	189.33	114.29
	<b>(18.40)</b>	<b>61.23</b>	<b>(75.04)</b>
<b>2.22 Employee Benefits Expense</b>			
Salaries, wages and bonus	101.61	450.18	464.21
Contribution to provident and other fund	5.00	21.22	20.35
Gratuity	1.88	7.51	6.09
Leave encasement	-	(0.00)	(18.37)
Staff welfare expenses	0.91	3.52	4.37
	<b>108.50</b>	<b>482.43</b>	<b>476.65</b>
<b>2.23 Finance Costs</b>			
Interest on Loan	8.98	36.07	36.00
Lease Liability	0.40	1.83	-
Interest on Cash Credit	-	5.64	4.37
	<b>9.38</b>	<b>43.54</b>	<b>40.37</b>
<b>2.24 Depreciation and amortization expense</b>			
Depreciation of property, plant and equipment	0.74	3.79	4.78
Depreciation and amortisation on lease assets	1.24	4.96	-
	<b>1.98</b>	<b>8.75</b>	<b>4.78</b>
<b>2.25 Impairment loss on financial assets</b>			
Impairment loss allowance on trade receivables	-	-17.21	-
Impairment loss allowance on other financial assets	23.03	915.97	564.44
Impairment loss allowance on other financial assets in respect of earlier years	201.69	226.24	236.43
Reversal of Impairment loss allowance on other financial assets in respect of earlier years	(201.69)	(226.24)	(236.43)
	<b>23.03</b>	<b>898.76</b>	<b>564.44</b>

H. & R. Johnson (INDIA) TBK Limited  
 Notes to Standalone Financial Statements for the period ended Jun 30, 2020  
 All amounts are in Rs. In Lacs unless otherwise stated

2.26 Other Expenses	As at Jun 30,	As at Mar 31,	As at March 31,
	2020	2020	2019
Rent and Maintenance	17.42	102.57	56.91
Rates & Taxes	15.51	2.20	0.90
Travelling & Communication Expenses	2.66	29.44	31.72
Discounts, incentives and commission on sales	0.36	13.68	5.46
Advertisement, Sales promotion and Other marketing expenses	-	3.83	9.55
Transit Insurance	4.11	9.24	11.36
Freight outward	1.17	36.53	25.71
Audit Fees	1.19	4.75	4.75
Fixed Assets Written off	-	0.12	1.24
Bad Debts	-	17.17	1.66
Power & Fuel	0.35	6.58	2.39
Legal & Professional Charges	5.95	19.66	23.91
Repairs others	1.00	5.23	6.52
Bank Charges	0.22	1.07	0.97
Miscellaneous Expenses	0.78	10.39	5.69
	<b>48.72</b>	<b>262.47</b>	<b>188.53</b>

Payment to Auditors	As at Jun 30,	As at Mar 31,	As at March 31,
	2020	2020	2019
As auditor	1.19	4.75	4.75
Audit fee	1.19	4.75	4.75

2.27 Tax expenses	As at Jun 30,	As at Mar 31,	As at March 31,
	2020	2020	2019
(a) Income tax expenses :			
Current tax assets			
In respect of the current year	-	-	-
In respect of prior years	-	-	-
Others	-	-	-
Deferred tax			
In respect of the current year	-0.03	3.11	9.21
Others	-	-	-
Total income tax expense recognised in the current year	<b>(0.03)</b>	<b>3.11</b>	<b>9.21</b>
(b) Income tax recognised in other comprehensive income			
Remeasurements of the defined benefit plans	0.22	0.86	-
	<b>0.22</b>	<b>0.86</b>	<b>-</b>

*[Handwritten signatures]*

