


TBK SAMIYAZ TILE BATH KITCHEN PRIVATE LIMITED
Balance Sheet as at June 30, 2020


(Amount in ₹)

Particulars	Note No.	As at June 30, 2020	As at June 30, 2019	As at March 31, 2020	As at March 31, 2019
I. Assets					
1. Non Current Assets					
a. Property, Plant and Equipment	2	14,64,049	20,43,623	15,39,112	21,07,319
b. Capital work-in-progress		-	-	-	-
c. Investment Property		-	-	-	-
d. Goodwill		-	-	-	-
e. Other intangible assets	2	-	-	-	-
f. Intangible assets under development		-	-	-	-
g. Biological Assets other than bearer plants		-	-	-	-
h. Financial Assets		-	-	-	-
(i) Investments		-	-	-	-
(ii) Trade receivables		-	-	-	-
(iii) Loans	3	1,20,000	10,70,000	1,20,000	10,70,000
(iv) Others (to be specified)		-	-	-	-
i. Deferred tax assets (Net)	4	-	5,61,466	-	5,70,789
j. Other non-current assets	5	-	2,57,050	-	60,000
Total Non Current Assets		16,04,049	39,32,139	16,59,112	38,68,104
2. Current Assets					
a. Inventories	6	-	1,11,67,437	-	1,67,59,585
b. Financial Assets		-	-	-	-
(i) Investments		-	-	-	-
(ii) Trade receivables	7	-	20,41,893	-	14,92,063
(iii) Cash and cash equivalents	8	22,489	62,318	25,026	55,404
(iv) Bank balances other than (iii) above	9	1,00,000	-	1,00,000	-
(v) Loans		-	-	-	-
(vi) Others (to be specified)		-	-	-	-
c. Current Tax Assets (Net)	10	28,049	2,26,582	26,203	10,624
d. Other current assets	11	1,50,537	1,35,18,229	1,31,229	2,06,91,951
Total Current Assets		1,50,537	1,35,18,229	1,31,229	2,06,91,951
Total Assets		17,54,586	1,74,50,368	18,10,341	2,44,99,764
II. EQUITIES AND LIABILITIES					
1. Equity					
a. Equity Share Capital	12	8,30,000	8,30,000	8,30,000	8,30,000
b. Other Equity	13	(82,12,598)	11,21,755	(81,33,987)	23,12,752
Total Equity		(73,82,598)	19,51,755	(73,03,987)	31,42,752
2. Liabilities					
Non Current Liabilities					
a. Financial Liabilities					
(i) Borrowings	14	19,00,000	19,00,000	19,00,000	19,00,000
(ii) Trade payables		-	-	-	-
(iii) Other financial liabilities (to be specified)		-	-	-	-
b. Provisions	15	-	7,47,115	-	11,13,267
c. Deferred tax liabilities (Net)		-	-	-	-
d. Other non-current liabilities		-	-	-	-
Total Non Current Liabilities		19,00,000	26,47,115	19,00,000	30,13,267
Current Liabilities					
a. Financial Liabilities					
(i) Borrowings	16	-	19,00,000	-	65,49,492
(ii) Trade payables		-	-	-	-
Total outstanding dues of Micro Enterprises & Small Enterprises		-	-	-	-
Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	17	59,06,577	84,32,054	58,62,981	88,35,099
(iii) Other financial liabilities (to be specified)	18	13,30,607	23,76,615	13,30,607	23,76,615
b. Other current liabilities	19	-	1,42,820	20,750	5,82,539
c. Provisions		-	-	-	-
d. Current Tax Liabilities (Net)		-	-	-	-
e. Liabilities directly associated with assets classified as held for sale		-	-	-	-
Total Current Liabilities		72,37,184	1,28,51,489	72,14,338	1,83,43,745
Total Equities and Liabilities		17,54,586	1,74,50,368	18,10,341	2,44,99,764

Summary of Significant accounting policies

Refer accompanying notes. These notes are an integral part of the financial statements.

For and on behalf of the Board of Directors of
TBK Samiyaz Tile Bath Kitchen Private Limited

 Vinod Garg
 Director
 DIN - 08574852



 Tapas Sen Sharma
 Director
 DIN - 06364280
Place : Thrane
Date : Jul 29, 2020


TBK SAMIYAZ TILE BATH KITCHEN PRIVATE LIMITED
Statement of Profit & Loss for the period ended June 30, 2020

Particulars	Note No.	(Amount in ₹)			
		Period ended June 30, 2020	Period ended June 30, 2019	Year ended March 31, 2020	Year ended March 31, 2019
I. Revenue from operations	20	-	61,82,112	60,49,332	3,25,52,598
II. Other income		-	-	-	-
III. Total Income (I + II)		-	61,82,112	60,49,332	3,25,52,598
IV. Expenses:					
Cost of materials consumed					
Purchases of Stock-in-Trade	21	-	-	5,703	2,72,90,434
Changes in inventories of Finished goods, work-in-progress and Stock-in-Trade	22	-	75,72,149	1,67,50,585	6,24,465
Excise duty on sale of goods		-	-	-	-
Manufacturing expenses		-	-	-	-
Employee benefits expense	23	-	(5,08,152)	(11,13,287)	49,00,531
Finance costs	24	-	52,763	52,790	10,74,256
Depreciation and amortization expense	2	55,053	63,695	2,46,786	2,70,700
Provision/loss on financial assets		-	-	-	-
Impairment loss on non-current assets	25	-	-	(44,377)	-
Dividends	26	23,529	41,304	16,18,042	47,13,055
Total expenses (IV)		78,601	73,63,790	1,95,25,285	3,88,79,664
V. Profit / (loss) before exceptional and tax (III-IV)		(78,601)	(11,81,678)	(98,75,954)	(63,21,066)
VI. Exceptional items		-	-	-	-
VII. Profit / (loss) before tax (V+VI)		(78,601)	(11,81,678)	(98,75,954)	(63,21,066)
VIII. Tax expense:	27				
- Current tax		-	-	-	-
- Minimum Alternate Tax		-	-	-	-
- MAT Credit Entitlement		-	-	-	-
- Deferred tax		-	9,319	5,70,785	70,125
		-	9,319	5,70,785	70,125
XI. Profit / (Loss) for the period from continuing operations (VII-VIII)		(78,601)	(11,90,957)	(1,04,46,749)	(63,51,192)
X. Profit / (loss) for the period from discontinued operations before tax		-	-	-	-
XI. Tax expense of discontinued operations		-	-	-	-
XII. Profit/(loss) from Discontinuing operations (after tax) (X-XI)		-	-	-	-
III. Profit / (Loss) for Period (IX+XII)		(78,601)	(11,90,957)	(1,04,46,749)	(63,51,192)
XIV. Other Comprehensive Income					
a) Items that will not be reclassified to profit or loss		-	-	-	-
b) Income tax relating to items that will not be reclassified to profit or loss		-	-	-	-
c) Items that will be reclassified to profit or loss		-	-	-	-
d) Income tax relating to items that will be reclassified to profit or loss		-	-	-	-
XV. Total other comprehensive income		-	-	-	-
IV. Total Comprehensive Income for the Period (XIII+XV)		(78,601)	(11,90,957)	(1,04,46,749)	(63,51,192)
VIII. Dividend per equity share (for continuing operations):					
- Basic (in ₹.)		(0.55)	(14.35)	(125.86)	(77.00)
- Diluted (in ₹.)		(0.55)	(14.35)	(125.86)	(77.00)
Dividend per equity share (for discontinued operations):					
- Basic (in ₹.)		-	-	-	-
- Diluted (in ₹.)		-	-	-	-
Dividend per equity share (for discontinued and continuing operations):					
- Basic (in ₹.)		(0.55)	(14.35)	(125.86)	(77.00)
- Diluted (in ₹.)		(0.55)	(14.35)	(125.86)	(77.00)

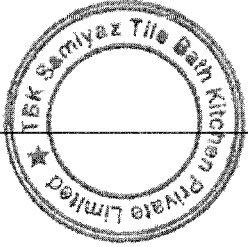
Significant Accounting Policies
Refer accompanying notes. These notes are an integral part of the financial statements

For and on behalf of the Board of Directors of
TBK Samiyaz Tile Bath Kitchen Private Limited


Vinod Garg
Director
DIN - 06574962


Topas Sen Sharma
Director
DIN - 06364280

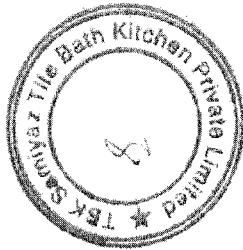
Place : Thane
Date : Jul 29, 2020



TEK SAMIYAZ TILE BATH KITCHEN PRIVATE LIMITED

Statement of changes in equity for the period ended Jun 30, 2020

Other equity	Reserves and Surplus			Retained earnings	Items of Other Comprehensive Income		Total
	Capital Redemption reserve	Deductions redemption reserve	General reserve		Recessments of the defined benefit plans	Items of Other Comprehensive Income (Specify nature)	
Balance at April 1, 2020	-	-	52,19,000	(1,33,52,987)	-	-	(81,33,987)
Profit / (Loss) for the year	-	-	-	(78,601)	-	-	(78,601)
Other comprehensive income	-	-	-	-	-	-	-
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-
Restated balance at the beginning of the reporting period	-	-	-	-	-	-	-
Total comprehensive income for the year	-	-	52,19,000	(1,34,31,588)	-	-	(82,12,588)
Dividends	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-
Any other change (to be specified)	-	-	-	-	-	-	-
Balance as at Jun 30, 2020	-	-	52,19,000	(1,34,31,588)	-	-	(82,12,588)



TBK SAMIYAZ TILE BATH KITCHEN PRIVATE LIMITED

Notes to Financial Statements for the year ended Jun 30, 2020

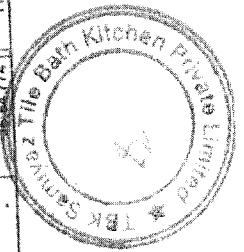
2 Property, plant and equipment :

Particulars	Gross Carrying Amount			Depreciation			Net Block				
	As at April 1, 2020	Addition	Disposal	Other Adjustments	As at Jun 30, 2020	For the Year	Elimination on disposal	Other adjustments	As at Jun 30, 2020	As at Jun 30, 2019	As at March 31, 2020
Own Assets:											
Plant & Machinery	6,07,386	-	-	-	6,07,386	1,77,496	10,613	-	1,86,109	4,19,277	4,29,659
Computers	83,354	-	-	-	83,354	69,518	-	-	69,518	13,835	13,835
Furniture, Fixtures	16,12,845	-	-	-	16,12,845	5,69,605	36,281	-	6,27,287	9,85,558	10,23,839
Vehicles	-	-	-	-	-	-	-	-	-	-	-
Office Equipment	2,62,777	-	-	-	2,62,777	1,91,228	6,170	-	1,97,398	65,379	71,548
Total	25,66,361	-	-	-	25,66,361	19,27,249	55,063	-	10,82,513	14,84,049	15,39,112

Particulars	Gross Carrying Amount			Depreciation			Net Block				
	As at April 1, 2019	Addition	Disposal	Other Adjustments	As at Jun 30, 2019	For the Year	Elimination on disposal	Other adjustments	As at Jun 30, 2019	As at March 31, 2019	
Own Assets:											
Plant & Machinery	8,01,322	-	-	-	8,01,322	2,10,191	16,239	-	2,26,418	5,74,903	5,91,131
Computers	83,354	-	-	-	83,354	60,995	2,603	-	83,598	19,766	22,359
Furniture, Fixtures	21,68,479	-	-	-	21,68,479	9,44,439	36,281	-	8,92,718	12,85,759	13,24,040
Vehicles	2,36,843	-	-	-	2,36,843	1,65,765	-	-	1,65,765	73,078	73,078
Office Equipment	2,62,777	-	-	-	2,62,777	1,66,065	6,585	-	1,72,650	90,120	96,711
Total	35,54,774	-	-	-	35,54,774	14,47,485	63,698	-	15,11,151	20,43,623	21,07,319

Particulars	Gross Carrying Amount			Depreciation			Net Block				
	As at April 1, 2019	Addition	Disposal	Other Adjustments	As at Mar 31, 2020	For the Year	Elimination on disposal	Other adjustments	As at Mar 31, 2020	As at Mar 31, 2019	
Own Assets:											
Plant & Machinery	8,01,322	-	1,93,936	-	6,07,386	2,10,191	59,536	-	1,77,496	4,29,889	5,91,131
Computers	83,354	-	-	-	83,354	60,995	8,523	-	69,518	13,835	22,359
Furniture, Fixtures	21,68,479	-	5,55,633	-	16,12,845	9,44,439	1,53,544	-	5,69,096	10,23,839	13,24,040
Vehicles	2,36,843	-	2,58,843	-	-	1,65,765	-	-	0	-	73,078
Office Equipment	2,62,777	-	-	-	2,62,777	1,66,065	25,163	-	1,91,228	71,549	96,711
Total	35,54,774	-	9,88,412	-	25,66,361	14,47,455	2,46,766	-	10,27,260	15,39,112	21,07,319

Particulars	Gross Carrying Amount			Depreciation			Net Block				
	As at April 1, 2018	Addition	Disposal	Other Adjustments	As at March 31, 2019	For the Year	Elimination on disposal	Other adjustments	As at March 31, 2019	As at March 31, 2018	
Own Assets:											
Plant & Machinery	8,01,322	-	-	-	8,01,322	1,45,101	65,089	-	2,10,191	5,91,131	6,56,220
Computers	83,354	-	-	-	83,354	50,555	10,440	-	60,995	22,359	32,769
Furniture, Fixtures	21,68,479	-	-	-	21,68,479	6,84,844	1,59,595	-	8,44,439	13,24,040	14,63,635
Vehicles	2,36,843	-	-	-	2,36,843	1,61,880	3,885	-	1,65,765	73,078	76,963
Office Equipment	2,62,777	-	-	-	2,62,777	1,34,294	31,771	-	1,66,065	96,711	1,26,462
Total	35,54,774	-	-	-	35,54,774	11,76,674	2,70,760	-	14,47,455	21,07,319	23,76,099



TBK Samiyaz Tile Bath Kitchen Private Limited

Note : 3 Other Non Current Financial Assets - Loans

Particulars	As at 30-06-2020 ₹	As at 30-06-2019 ₹	As at 31-03-2020 ₹	As at 31-3-2019 ₹
Unsecured Considered good				
Secured Deposits	1,20,000	10,70,000	1,20,000	10,70,000
Total	1,20,000	10,70,000	1,20,000	10,70,000

Note : 4 Deferred Tax assets/ Liabilities (net)

Particulars	As at 30-06-2020 ₹	As at 30-06-2019 ₹	As at 31-03-2020 ₹	As at 31-3-2019 ₹
Deferred Tax Assets:				
- Difference between Net click as per Companies Act and Income tax Act	-	5,51,466	-	5,70,785
- Expenses provided but allowable in Income Tax on payment	-	-	-	-
Net deferred tax Asset	-	5,51,466	-	5,70,785

Note : 5 Other Non Current Assets

Particulars	As at 30-06-2020 ₹	As at 30-06-2019 ₹	As at 31-03-2020 ₹	As at 31-3-2019 ₹
Deposit with statutory authorities (Net of provision)	-	-	-	-
Deposit Under Dispute with statutory authorities	-	2,57,050	-	60,050
Total	-	2,57,050	-	60,050

Note : 6 Inventories

Particulars	As at 30-06-2020 ₹	As at 30-06-2019 ₹	As at 31-03-2020 ₹	As at 31-3-2019 ₹
Stock in Trade		1,11,87,437	-	1,87,59,585
(Valued at lower of cost or net realizable value)				
Total	-	1,11,87,437	-	1,87,59,585

Note : 7 Trade Receivables

Particulars	As at 30-06-2020 ₹	As at 30-06-2019 ₹	As at 31-03-2020 ₹	As at 31-3-2019 ₹
Secured - Considered Good	-	-	-	15,36,440
Unsecured - Considered Good	-	20,86,270	-	-
Doubtful	-	20,86,270	-	15,36,440
Less: Allowance for doubtful debts (expected credit loss)	-	-44,377	-	(44,377)
Total	-	20,41,893	-	14,92,063

Note : 8 Cash and Cash Equivalents

Particulars	As at 30-06-2020 ₹	As at 30-06-2019 ₹	As at 31-03-2020 ₹	As at 31-3-2019 ₹
Balance with banks				
- On current accounts	22,489	56,582	25,026	21,356
Cash in hand	-	3,738	-	33,446
Total	22,489	62,318	25,026	56,404

Note : 9 Bank balances other than above

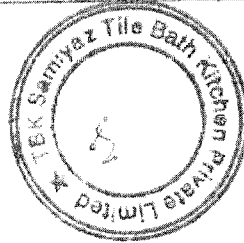
Particulars	As at 30-06-2020 ₹	As at 30-06-2019 ₹	As at 31-03-2020 ₹	As at 31-3-2019 ₹
Fixed Deposit with Bank	1,00,000	-	1,00,000	-
Total	1,00,000	-	1,00,000	-

Note : 10 Current Tax Assets

Particulars	As at 30-06-2020 ₹	As at 30-06-2019 ₹	As at 31-03-2020 ₹	As at 31-3-2019 ₹
TDS Receivable	-	-	-	10,624
Total	-	-	-	10,624

Note : 11 Other Current Assets

Particulars	As at 30-06-2020 ₹	As at 30-06-2019 ₹	As at 31-03-2020 ₹	As at 31-3-2019 ₹
Prepaid expenses	-	4,364	-	6,009
GST Receivable	28,049	-	26,040	-
Advance paid to suppliers	-	2,22,216	1,163	3,55,978
Total	28,049	2,26,582	26,203	3,73,984



TBK Samiyaz Tile Bath Kitchen Private Limited

Note : 12 Share Capital

Particulars	As at 30-06-2020 ₹	As at 30-06-2019 ₹	As at 31-12-2019 ₹	As at 31-3-2019 ₹
Authorised	8,30,000	8,30,000	8,30,000	8,30,000
83,000 Equity Shares of ₹10 each				
(previous year: 83,000 Equity Shares of ₹ 10 each)	8,30,000	8,30,000	8,30,000	8,30,000
TOTAL	8,30,000	8,30,000	8,30,000	8,30,000
Issued & Subscribed & Paid up	8,30,000	8,30,000	8,30,000	8,30,000
83,000 Equity Shares of ₹10 each				
(previous year: 83,000 Equity Shares of ₹ 10 each)	8,30,000	8,30,000	8,30,000	8,30,000
TOTAL	8,30,000	8,30,000	8,30,000	8,30,000

a) Reconciliation of number of Shares outstanding

Particulars	As at 30-06-2020 ₹	As at 30-06-2019 ₹	As at 31-03-2020 ₹	As at 31-3-2019 ₹
Shares outstanding at the beginning of the year	83,000	83,000	83,000	83,000
Share issue during the year	83,000	83,000	83,000	83,000
Shares outstanding at the end of the year	83,000	83,000	83,000	83,000

b) Rights, Preferences and Restrictions attached to Equity Shares

The Company has one class of equity shares having a par value of Rs. 10 per share. Each shareholder is entitled to one vote per equity share. The shareholders are entitled to dividend declared on proportionate basis. On liquidation of the Company, the equity shareholders are eligible to receive remaining assets of the company in proportion to their shareholding after distribution of all preferential amounts.

c) Details of Shareholders holding more than 5% of the issued shares

Name of Shareholder	As at 30-06-2020		As at 31-03-2020		As at 31-03-2019	
	Total Shares held	As a % of Total Shares	Total Shares held	As a % of Total Shares	Total Shares held	As a % of Total Shares
H & R Johnson (India) TBK Ltd	83,000	100	83,000	100	88,000	70
Sajid Khan Jointly with Imran Pathan	-	-	-	-	25,000	30

Note : 13 Other Equity

Particulars	As at 30-06-2020 ₹	As at 30-06-2019 ₹	As at 31-03-2020 ₹	As at 31-3-2019 ₹
a. Securities Premium Account	52,19,000	52,10,000	52,19,000	52,19,000
Opening Balance	52,19,000	52,19,000	52,19,000	52,19,000
Add: Securities premium credited on Share issue	-	-	-	-
Total	52,19,000	52,10,000	52,19,000	52,19,000
b. Surplus in Statement of Profit and Loss	(1,33,52,997)	(28,06,248)	(28,06,248)	34,84,344
Opening balance	(78,601)	(11,90,997)	(1,04,46,748)	(83,91,192)
Profit / (Loss) for the year	(1,34,31,596)	(40,97,245)	(1,33,52,997)	(29,06,248)
Closing Balance	(62,12,598)	11,21,755	(61,33,997)	23,12,752
Total	(10,93,597)	(26,94,248)	(9,87,248)	(31,76,248)

Note : 14 Non Current Financial Liabilities - Borrowings

Particulars	As at 30-06-2020 ₹	As at 30-06-2019 ₹	As at 31-03-2020 ₹	As at 31-3-2019 ₹
Unsecured	19,00,000	19,00,000	19,00,000	19,00,000
Loan from Related parties (Repayment by December 31, 2021)	19,00,000	19,00,000	19,00,000	19,00,000
Total	19,00,000	19,00,000	19,00,000	19,00,000

Note : 15 Non Current Liabilities - Provisions

Particulars	As at 30-06-2020 ₹	As at 30-06-2019 ₹	As at 31-03-2020 ₹	As at 31-3-2019 ₹
For employee benefits	-	7,47,115	-	11,13,267
Provision for Gratuity	-	7,47,115	-	11,13,267
Total	-	7,47,115	-	11,13,267



TBK Samiyaz Tile Bath Kitchen Private Limited

Note : 16 Current Financial Liabilities - Borrowings

Particulars	As at 30-06-2020 ₹	As at 30-06-2019 ₹	As at 31-03-2020 ₹	As at 31-3-2019 ₹
Secured				
Loans repayable to Banks	-	-	-	46,49,493
- Repayable on demand				
Unsecured Loans :				
Loan from Related parties	-	19,00,000	-	19,00,000
Total	-	19,00,000	-	65,49,493

Note : 17 Trade Payables

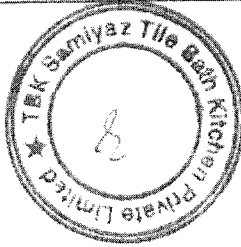
Particulars	As at 30-06-2020 ₹	As at 30-06-2019 ₹	As at 31-03-2020 ₹	As at 31-3-2019 ₹
Total outstanding dues of Micro Enterprises & Small Enterprises	-	-	-	-
Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	59,06,577	84,32,064	58,62,951	88,35,099
Total	59,06,577	84,32,064	58,62,951	88,35,099

Note : 18 Other Current Financial Liabilities

Particulars	As at 30-06-2020 ₹	As at 30-06-2019 ₹	As at 31-03-2020 ₹	As at 31-3-2019 ₹
Interest accrued but not due on loans	12,18,656	23,61,615	12,18,656	23,61,615
Liability for Expenses	1,11,951	15,000	1,11,951	15,000
Total	13,30,607	23,76,615	13,30,607	23,76,615

Note : 19 Other Current Liabilities

Particulars	As at 30-06-2020 ₹	As at 30-06-2019 ₹	As at 31-03-2020 ₹	As at 31-3-2019 ₹
Advance from Customers	-	1,40,321	-	5,66,087
Statutory Liabilities	-	2,499	20,750	18,453
Total	-	1,42,820	20,750	5,84,540



TSK Samiyaz Tile Bath Kitchen Private Limited

Note : 20 Revenue from operations

Particulars	Period ended June 30, 2020	Period ended June 30, 2019	Year ended March 31, 2020	Year ended March 31, 2019
Sales of product & services	-	61,68,313	51,74,854	3,22,27,820
Other operating revenue	-	13,795	34,74,478	5,30,778
Total	-	61,82,112	96,49,332	3,25,58,598

Note : 21 Purchase of Stock in Trade

Particulars	Period ended June 30, 2020	Period ended June 30, 2019	Year ended March 31, 2020	Year ended March 31, 2019
Purchases of products	-	-	5,703	2,72,96,434
Total	-	-	5,703	2,72,96,434

Note : 22 Changes in Inventories of Stock-in-Trade

Particulars	Period ended June 30, 2020	Period ended June 30, 2019	Year ended March 31, 2020	Year ended March 31, 2019
Inventories at the end of the year	-	1,11,87,437	-	1,87,59,585
Stock-in-trade	-	-	-	-
Inventories at the beginning of the year	-	1,87,59,585	1,87,59,585	1,93,84,050
Stock-in-trade	-	-	1,87,59,585	6,24,468
Total	-	75,72,149	1,87,59,585	6,24,468

Note : 23 Employee Benefits Expenses

Particulars	Period ended June 30, 2020	Period ended June 30, 2019	Year ended March 31, 2020	Year ended March 31, 2019
Salaries, wages Bonus and Gratuity	-	-3,66,152	(11,13,267)	39,00,560
Director Remuneration	-	-	-	5,00,000
Welfare and other expenses	-	-	-	1,00,000
Total	-	(3,66,152)	(11,13,267)	49,00,631

Note : 24 Finance Cost

Particulars	Period ended June 30, 2020	Period ended June 30, 2019	Year ended March 31, 2020	Year ended March 31, 2019
Interest on Loan	-	-	-	4,85,907
Bank Interest	-	52,793	52,793	5,89,339
Total	-	52,793	52,793	10,74,296

Note : 25 Impairment loss on financial assets

Particulars	Period ended June 30, 2020	Period ended June 30, 2019	Year ended March 31, 2020	Year ended March 31, 2019
Impairment loss allowance on trade receivables	-	-	(44,377)	-
Total	-	-	(44,377)	-

Note : 26 Other Expenses

Particulars	Period ended June 30, 2020	Period ended June 30, 2019	Year ended March 31, 2020	Year ended March 31, 2019
Rent	-	-	-	28,40,400
Bank Charges	2,537	10,035	29,832	15,813
Electricity Expenses	-	23,840	23,840	2,54,240
Advertisement, Sales Promotion & Marketing Expenses	-	-	-	59,893
Traveling & Communication	-	-	-	3,20,063
Repairs & Maintenance	-	-	-	3,48,485
Rates & Taxes	-	-	2,80,120	2,70,862
Insurance	-	3,844	6,008	57,304
Payment to Auditors - as auditor	3,126	3,125	12,500	40,000
- other services	-	-	-	18,900
- for reimbursement of expenses	-	-	-	9,658
Legal & Professional Charges	16,712	-	14,263	43,381
Miscellaneous Expenses	1,164	660	12,49,529	4,25,189
Total	23,538	41,304	16,18,092	47,13,058

Note : 27 Tax Expenses

Particulars	Period ended June 30, 2020	Period ended June 30, 2019	Year ended March 31, 2020	Year ended March 31, 2019
Current tax assets	-	-	-	-
In respect of the current year	-	-	-	-
Deferred tax	-	9,319	5,70,785	70,126
In respect of the current year	-	9,319	5,70,785	70,126
Total income tax expense recognised in the current year	-	9,319	5,70,785	70,126

