

PT Solar Mining Services Indonesia			
Balance Sheet As on 31st March 2021			
Particulars	Notes	Amount in IDR	Amount in USD
		March-2021	March-2021
ASSETS			
Non-current assets			
Property, plant and equipment	3	-	-
Capital work-in-progress	3	8,91,02,18,853	6,11,966
Goodwill	5	-	-
Financial assets			
i. Investments	6(a)	-	-
ii. Loans	6(c)	1,50,00,000	1,030
iii. Other financial assets	6(e)	-	-
Deferred tax assets	7	-	-
Other non-current assets	8	-	-
Total non-current assets		8,92,52,18,853	6,12,996
Current assets			
Inventories	9	-	-
Financial assets			
i. Investments	6(a)	-	-
ii. Trade receivables	6(b)	-	-
iii. Cash and cash equivalents	6(d)	60,92,01,191	41,841
iv. Bank balances other than (iii) above*		-	-
v. Loans	6(c)	-	-
vi. Other financial assets	6(e)	40,02,14,65,446	27,48,727
Other current assets	10	32,39,60,000	22,250
Total current assets		40,95,46,26,637	28,12,818
Total assets		49,87,98,45,490	34,25,814
EQUITY AND LIABILITIES			
Equity			
Equity share capital	12(a)	48,37,50,00,000	33,22,459
Other equity			
Share Application Money Pending Allotment	13(a)	-	-
Reserves and surplus 8	12(b)	-3,52,00,91,071	-2,41,764
Other reserves 8	12(c)	-	-
Equity attributable to owners of Value Ind AS Limited		44,85,49,08,929	30,80,694
Non-controlling interests	34(b)	-	-
Total equity		44,85,49,08,929	30,80,694
LIABILITIES			
Non-current liabilities			
Financial liabilities			
i. Borrowings	13(a)	2,87,83,22,720	1,97,687
ii. Other financial liabilities	13(b)	2,07,40,93,840	1,42,452
Provisions	14	-	-
Employee benefit obligations 8	15	-	-
Deferred tax liabilities	16	-	-
Other non-current liabilities*		-	-
Total non-current liabilities		4,95,24,16,560	3,40,139
Current liabilities			
Financial liabilities			
i. Borrowings	13(a)	-	-
ii. Trade payables	13(c)	-	-
iii. Other financial liabilities	13(b)	-	-
Provisions	14	-	-
Employee benefit obligations 8	15	6,55,20,000	4,500
Current tax liabilities	17	-	-
Other current liabilities	19	70,00,000	481
Total current liabilities		7,25,20,000	4,981
Total liabilities		5,02,49,36,560	3,45,119
Total equity and liabilities		49,87,98,45,490	34,25,814




	Capital Work-in-progress
Year Ended 31 March 2020	
Gross Carrying Amount	
Gross Carrying Amount	4,23,93,81,507
Additions	-
Disposals	-
Closing Gross Carrying Amount	4,23,93,81,507
Accumulated Depreciation As On 01/04/2019	
Depreciation Charge During The Year	-
Disposals	-
Closing Accumulated Depreciation	-
Net Carrying Amount As On 31.03.2019	
Net Carrying Amount As On 31.03.2020	4,23,93,81,507

Year Ended 31 March 2021	
Gross Carrying Amount	
Gross Carrying Amount	4,23,93,81,507
Additions	3,58,07,39,850
Pre-operative expenses of 2020-21	1,09,00,97,496
Closing Gross Carrying Amount	8,91,02,18,853
Accumulated Depreciation As On 31/03/2020	
Depreciation Charge During The Year	-
Disposals	-
Closing Accumulated Depreciation	-
Net Carrying Amount As On 31.03.2020	
Net Carrying Amount As On 31.03.2020	4,23,93,81,507
Net Carrying Amount As On 31.03.2021	
Net Carrying Amount As On 31.03.2021	8,91,02,18,853




Note 6 : Financial assets

6(a) Non-current investments

	March-2021	March-2020	March-2021	March-2020
Unquoted				
Total (equity instruments)	-	-	-	-
Diminished In Value of Investment				
	-	-	-	-

6(b) Trade receivables

	March-2021	March-2020	March-2021	March-2020
Trade receivables	0	0	0	0
Receivables from related parties (refer note 35)	-	-	-	-
Less: Allowance for doubtful debts				
Total receivables	0	0	0	0
Current portion				
Non-current portion				

Break-up of security details

	March-2021	March-2020	March-2021	March-2020
Secured, considered good				
Unsecured, considered good				
Doubtful				
Total				
Allowance for doubtful debts				
Total trade receivables				

The relevant carrying amounts are as follows:

	March-2021	March-2020	March-2021	March-2020
Total transferred receivables				
Associated secured borrowing (note 13(a))				



6(c) Loans

	March-2021				March-2020			
	CURRENT		NON CURRENT		CURRENT		NON CURRENT	
Unsecured, considered good								
Loan to Related Party (refer note 35)	-	-	-	-	-	-	-	-
Loan to directors (refer note 35)								
Loan to employees								
Deposits			1,50,00,000.0	1,030.2				
Unsecured and considered doubtful								
Loan to employees								
Less: Allowance for doubtful								
Total loans	-	-	1,50,00,000.0	1,030.2	-	-	-	-

6(d) Cash and cash equivalents

	March-2021	March-2020	March-2021	March-2020
Balances with banks				
Bank of India Indonesia in Stanbic Bank	60,70,06,052	45,79,17,397	41,690	28,045
Cash on hand	21,95,139	38,94,579	151	239
Total cash and cash equivalents	60,92,01,191	46,18,11,976	41,841	28,284



Note 8: Other non-current assets

	March-2021	'March-2020	March-2021	'March-2020
1(77) Capital advances				
1(77) Advances other than capital advances		-		-
Advances to suppliers				
Vat Recoverable				
Total other non-current assets	-	-	-	-

Note 9: Inventories

	March-2021	'March-2020	March-2021	'March-2020
2(37) Raw materials & Packing Material	-		-	
2(37) Work-in-progress				
2(37) Finished goods				
2(37) Traded goods				
2(36) Stores and spares Consumables				
1(77) Goods In Transit				
Total inventories	-	-	-	-

Sch I Note 10: Other current assets

	March-2021	'March-2020	March-2021	'March-2020
Prepayments				
Staff Advances	-		-	
Advance to Director for Expenses				
Advances to Suppliers for Goods & Services	32,39,60,000	-	22,250	-
Other Receivables				
Pre Paid	-	-	-	-
Balance with revenue Authority				
- Vat	-	-	-	-
- Withholding Tax (Income Tax)				
	32,39,60,000	-	22,250	-

Note 11: Assets classified as held for sale

	March-2021	'March-2020	March-2021	'March-2020
Building				
Disposal group (note 33)				
Total assets classified as held for sale				




Note 13: Financial liabilities

13(a) Non-current borrowings

	March-2021	March-2020	March-2021	March-2020
Secured				
Term loans				
From banks				
Unsecured Loan				
Related Party	2,87,83,22,720	-	1,97,687.00	-
Total non-current borrowings	2,87,83,22,720	-	1,97,687.00	-
Less: Current maturities of long-term debt (included in note 13(b))				
Less: Current maturities of finance lease obligations (included in note 13(b))				
Less: Interest accrued (included in note 13(b))				
Non-current borrowings (as per balance sheet)	2,87,83,22,720	-	1,97,687	-

13(b) Other financial liabilities

	March-2021	March-2020	March-2021	March-2020
Non-current				
Derivatives not designated as hedges				
Deffered Purchases Consideration				
Others				
Capital creditors	2,07,40,93,840		1,42,452	
Contingent consideration (note 32)				
Total other non-current financial liabilities	2,07,40,93,840	-	1,42,452	-
Current				
Current maturities of long-term debt				
Current maturities of finance lease obligations				
Interest accrued				
Capital creditors				
Derivatives designated as hedges				
Foreign-exchange forward contracts				
Derivatives not designated as hedges				
Principal swap				
Total other current financial liabilities		-		-

13(a) Current borrowings

	March-2021	March-2020	March-2021	March-2020
Loans repayable on demand				
Secured				
From banks	-	-	-	-
Factored receivables				
Unsecured				
From related parties	-	-	-	-
Loans from Others	-	-	-	-
Total current borrowings	-	-	-	-
Less: Interest accrued (included in note 13(b))-Related party				
Less: Interest accrued (included in note 13(b))-Others				
Current borrowings (as per balance sheet)	-	-	-	-




13(b) Other financial liabilities

	March-2021	March-2020	March-2021	March-2020
Non-current				
<i>Derivatives not designated as hedges</i>				
Principal swap				
<i>Others</i>				
Contingent consideration (note 32)				
Total other non-current financial liabilities				
Current				
Current maturities of long-term debt				
Current maturities of finance lease obligations				
Interest on loan from Solar Overseas Mauritius Ltd	-	-	-	-
Interest on loan from Ortin Investments Ltd	-	-	-	-
Capital creditors				
<i>Derivatives designated as hedges</i>				
Foreign-exchange forward contracts				
<i>Derivatives not designated as hedges</i>				
Principal swap				
Total other current financial liabilities	-	-	-	-

13(c) Trade payables

	March-2021	March-2020	March-2021	March-2020
Current				
Trade payables	-	-	-	-
Trade payables to related parties (note 35)	-	-	-	-
Total trade payables	-	-	-	-




Note 12: Equity share capital and other equity

12(a) Equity share capital

1(7) Authorised equity share capital

Sch III

	March-2021	March-2020	March-2021	March-2020
As at 05 September 2019				
Share Application Money				
As at 31 Mar 2020	9,67,50,00,000	9,67,50,00,000	6,64,492	5,92,544
Increase during the year	38,70,00,00,000		26,57,967	
As at 31 Dec 2020	48,37,50,00,000	9,67,50,00,000	33,22,459	5,92,544

Sch 12(b) Reserves and surplus

	March-2021	March-2020	March-2021	March-2020
Forex Reserve				
General Reserve				
Add : TRF from PNL				
- Forex Loss Current Year on Opening Balance				
Transfer to Minority- Opening Reserve				
Transfer to Minority- Forex Gain Loss				
Total reserves and surplus	-	-	-	-

Sch (i) Securities premium reserve

1(106) (d)

	March-2021	March-2020	March-2021	March-2020
1(7) Opening balance	-		0	-
Exercise of options - proceeds received				
Acquisition of subsidiary				
32 Rights issue				
1(7) Transaction costs arising on share issues, net of tax of INR 90				
1(7) Closing balance	-	-	-	-

Sch (iv) Retained earnings

1(106) (d)

	March-2021	March-2020	March-2021	March-2020
1(1) Opening balance	-3,52,00,91,071	-3,52,00,91,071	-2,15,587	-2,15,587
Net profit for the period				
- Forex Loss			-26,177	
Advance towards Share capital				
- Dividends				
- Transfer to Minority Opening Profit				
- Transfer to Minority Forex Gain Loss				
Closing balance	-3,52,00,91,071	-3,52,00,91,071	-2,41,764	-2,15,587

Total

	March-2021	March-2020	March-2021	March-2020
	-3,52,00,91,071	-3,52,00,91,071	-2,41,764	-2,15,587
	-	-	-	-

Minority :- Interest

	March-2021	March-2020	March-2021	March-2020
Opening balance Minority of PNL				
Opening balance Minority of Reserve				
Net profit for the period				
- Forex Loss Current Year on Opening Balance on PNL				
- Forex Loss Current Year on Opening Balance on Reserve				
Dividends				
- Minority Share on Capital				
Closing balance	-	-	-	-

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Note 15: Employee benefit obligations 8

	March-2021	March-2020	March-2021	March-2020
Employee Benefit Payables	6,55,20,000	14,74,00,000.00	4,500.00	9,027.49
Total other current liabilities	6,55,20,000	14,74,00,000.00	4,500.00	9,027.49

Note 16: Deferred tax liabilities

The balance comprises temporary differences attributable to:

	March-2021	March-2020
Property, plant and equipment and investment property		
Intangible assets		
Financial assets at fair value through profit or loss		
Financial assets at FVOCI (including derivatives)		
<i>Other items</i>		
Investments in associates and joint ventures		
Convertible bonds		
Others		
Total deferred tax liabilities		
Set-off of deferred tax liabilities pursuant to set-off provisions		
Net deferred tax liabilities		

Movements in deferred tax liabilities

	Property, plant and equipment and investment property	Other items	Total
At 1 April 2015			
Charged/(credited)			
- to profit or loss			
- to other comprehensive income			
At 31 March 2016			
Charged/(credited)			
- to profit or loss			
- to other comprehensive income			
- transfer from other reserves to retained earnings			
- directly to equity			
Acquisition of subsidiary (note 32)			
At 31 March 2017			

Note 17: Current tax liabilities

	March-2021	March-2020
Opening balance		
Add: Current tax payable for the year		
Less: Taxes paid		
Closing balance		

Note 19: Other current liabilities

	March-2021	March-2020	March-2021	March-2020
Other Current Liability	70,00,000.00	-	480.77	-
Total other current liabilities	70,00,000.00	-	480.77	-

Note 20: Current Tax Liability

	March-2021	March-2020	March-2021	March-2020
Current Tax Liabilities	0	-	0	-
Total Other Current Liabilities	-	-	-	-




Note 20: Revenue from operations

The group derives the following types of revenue:

	March-2021	March-2020	March-2021	March-2020
Sale of products (including excise duty)	-	-	-	-
Sale of services	-	-	-	-
Other operating revenue	-	-	-	-
Total revenue from continuing operations	-	-	-	-

Note 21: Other income and other gains/(losses)

(a) Other income

	Notes	March-2021	March-2020	March-2021	March-2020
Interest on Loan Given	4	-	-	-	-
Bank Interest		-	-	-	-
Commission Recd		-	-	-	-
Management Charges		-	-	-	-
Dividend		-	-	-	-
Other Miscellaneous Income		-	-	-	-
Insurance Claim	18	-	-	-	-
Gain From Exchange Rate Fluctuation		-	-	-	-
Profit on Sale of Fixed Asset		-	-	-	-
Total other income		-	-	-	-

(b) Other gains/(losses)

	Notes	March-2021	March-2020	March-2021	March-2020
Net gain on disposal of property, plant and equipment (excluding property, plant and equipment sold as part of the	3	-	-	-	-
Net gain on financial assets mandatorily measured at fair value	6(a)	-	-	-	-
Net gain on sale of investments	6(a)	-	-	-	-
Fair value losses on derivatives not designated as hedges	13(b)	-	-	-	-
Changes in fair value of contingent consideration	13(b)	-	-	-	-
Net foreign exchange losses		-	-	-	-
Other items		-	-	-	-
Total other gains/(losses)		-	-	-	-

Note 22(a): Cost of materials consumed

	March-2021	March-2020	March-2021	March-2020
Raw materials at the beginning of the year	-	-	-	-
Add: Purchases	-	-	-	-
Less: Raw material at the end of the year	-	-	-	-
Total cost of materials consumed	-	-	-	-

	March-2021	March-2020	March-2021	March-2020
Raw materials at the beginning of the year	-	-	-	-
Add: Purchases traded goods	-	-	-	-
Less: Raw material at the end of the year	-	-	-	-
Total cost of materials consumed	-	-	-	-




Note 22(b): Changes in inventories of work-in-progress, stock-in-trade and finished goods

	March-2021	March-2020	March-2021	March-2020
Opening balance				
Work-in progress	-			
Finished goods	-			
Traded goods	-		-	
Total opening balance	-	-	-	-
Closing balance				
Work-in progress	-			
Finished goods	-			
Traded goods	-	-	-	-
Total closing balance	-	-	-	-
Total changes in inventories of work-in-progress, stock-in-trade and	-	-	-	-

Note 23: Employee benefit expense

	Notes	March-2021	March-2020	March-2021	March-2020
Salaries, wages and bonus		-		-	
Contribution to provident fund		-		-	
Employee share-based payment expense	39	-		-	
Gratuity	15	-		-	
Leave compensation	15	-		-	
Post-employment pension benefits	15	-		-	
Post-employment medical benefits	15	-		-	
Staff welfare expenses		-		-	
workers compensation		-		-	
Total employee benefit expense		-	-	-	-




Note 24: Depreciation and amortisation expense

	Notes	March-2021	March-2020	March-2021	March-2020
Depreciation of property, plant and equipment	3	-		-	
Depreciation on investment properties	4				
Amortisation of intangible assets	5				
Total depreciation and amortisation expense		-	-	-	-

Note 25: Other expenses

	March-2021	March-2020	March-2021	March-2020
Accounting & Audit Charges	-		-	
Admin Charge SIL Adiman	-		-	
Advertisement	-		-	
Amortisation / Devaluation of Goodwill	-		-	
Impairment of Investment	-		-	
Consumption of Consumable	-		-	
Direct Expense Bulk	-		-	
Directors Allowance	-		-	
Directors Expenses	-		-	
Directors Fees	-		-	
Donations	-		-	
Electricity Charges/ Power & Fuel Expenses	-		-	
Immigration Expenses	-		-	
Insurance	-		-	
Legal Fees	-		-	
Management & Admin Charges	-		-	
Marketing & Operation Consultancy fees	-		-	
Professional Fees	-		-	
Rates & Taxes	-		-	
Rent	-		-	
Repair & Maintenance	-		-	
Repair & Maintenance Civil	-		-	
Repair & Maintenance Plant	-		-	
Technical Services Fees	-		-	
Travelling	-		-	
Z Other Expenses	-		-	
Total other expenses	-	-	-	-

Note 25(a): Details of payments to auditors

	March-2021	March-2020	March-2021	March-2020
Payment to auditors				
As auditor:				
Audit fees	-	-	-	-
Tax audit fee				
In other capacities				
Taxation matters				
Company law matters				
Certification fees				
Re-imburement of expenses				
Total payments to auditors	-	-	-	-

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Note 25(b): Corporate social responsibility expenditure

	March-2021	March-2020	March-2021	March-2020
Contribution to				
Contribution to				
Total				
Amount required to be spent as per Section 135 of the Act				
<i>Amount spent during the year on</i>				
(i) Construction/acquisition of an asset				
(ii) On purposes other than (i) above				

Note 26: Finance costs

	Notes	March-2021	March-2020	March-2021	March-2020
Bank Interest		-		-	
Interest on Loan Taken Related Party		-		-	
Other Finance Expenses		-		-	
Bank Charges		-		-	
Other Extraordinary Losses	14				
Fair value changes on interest rate swaps designated as cash flow hedges - transfer from OCI	29				
Exchange differences regarded as an adjustment to borrowing costs					
Less: Amount capitalised (see note below)					
Finance costs expensed in profit or loss		-	-	-	-

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Note 27: Income tax expense

	March-2021	March-2020	March-2021	March-2020
(a) Income tax expense				
Current tax	-		-	
Current tax on profits for the year				
Adjustments for current tax of prior periods				
Total current tax expense	-	-	-	-
Deferred tax	-	-	-	-
Decrease (increase) in deferred tax assets				
(Decrease) increase in deferred tax liabilities				
Total deferred tax expense/(benefit)	-	-	-	-
Income tax expense	-	-	-	-
Income tax expense is attributable to:				
Profit from continuing operations				
Profit from discontinued operation				

(c) Reconciliation of tax expense and the accounting profit multiplied by India's tax rate:

	March-2021	March-2020	March-2021	March-2020
Profit from continuing operations before income tax expense				
Profit from discontinuing operation before income tax expense				
Tax at the Indian tax rate of 30% (2015-2016 - 30%) *				
Tax effect of amounts which are not deductible (taxable) in calculating taxable income:				
Goodwill impairment				
Amortisation of intangibles				
Weighted deduction on research and development expenditure				
Corporate social responsibility expenditure				
Employee share-based payment expense				
Contingent consideration				
Other items				
Difference in overseas tax rates				
Adjustments for current tax of prior periods				
Tax losses for which no deferred income tax was recognised				
Previously unrecognised tax losses now recouped to reduce current tax expense				
Previously unrecognised tax losses used to reduce deferred tax expense (i)				
Income tax expense				




(d) Amounts recognised directly in equity

	Notes	March-2021	March-2020	March-2021	March-2020
Aggregate current and deferred tax arising in the reporting period and not recognised in net profit or loss or other comprehensive income but directly debited/ (credited) to equity:					
Current tax: share-issue transaction costs	12				
Deferred tax: Convertible bonds	13(a)				

(e) Tax losses

	March-2021	March-2020	March-2021	March-2020
Unused tax losses for which no deferred tax asset has been recognised				
Potential tax benefit @ 30%				

(f) Unrecognised temporary differences

	March-2021	March-2020	March-2021	March-2020
Temporary difference relating to investments in subsidiaries for which deferred tax liabilities have not been recognised:				
Undistributed earnings				
Unrecognised deferred tax liabilities relating to the above temporary differences				



Particulars	Notes	March-2021	March-2020	March-2021	March-2020
Administrative Exp		-	-	-	-
Bad Debts W/O		-	-	-	-
Bank Charges & Other Extra Ordinary Losses		-	52,48,192.14	-	2,292.35
Capitalised Expenses Amortised		-	-	-	-
Chamber Of Commerce Fees & Meeting Expenses		-	-	-	-
Interest & panalty		-	-	-	-
Community Liaisioning & Relationship		-	-	-	-
Conveyance		-	33,11,500.00	-	1,447.48
Corporate Social Responsibility Exp.		-	-	-	-
Entertainment		-	-	-	-
Exhibition, Seminar & Training Expenses		-	-	-	-
Export Expenses		-	-	-	-
Factory Expenses		-	-	-	-
Freight On Sales (Domestic + Export)		-	2,57,82,499.54	-	11,262.97
General Administration Expenses		-	-	-	-
Guest House Expenses		-	-	-	-
Information Tech Exp		-	-	-	-
Loss By Theft		-	-	-	-
Loss From Exchange Rate Fluctuation		-	62,52,736.12	-	2,727.94
Loss on Sale of Asset		-	-	-	-
Magazine Expenses		-	-	-	-
Maintainance and Cleaning charges		-	-	-	-
Mines, Permit & Related Expenses		-	4,40,000.00	-	192.43
Miscellaneous Expenses		-	5,17,500.00	-	226.14
Motor Vehicle Expenses		-	-	-	-
Non Allowable Expenses		-	-	-	-
Office Expenses		-	-	-	-
Postage, Courier & Cargo Expenses		-	-	-	-
Printing And Stationery		-	57,400.00	-	25.13
Provision for Bad Debt		-	-	-	-
Public Relations		-	-	-	-
Pump Truck Expenses		-	-	-	-
Raw Material Handling Charges		-	-	-	-
Registration & License		-	96,92,456.25	-	4,236.23
Withholding tax expenses		-	5,26,905.58	-	229.57
Electronic Fiscal device		-	21,15,000.00	-	926.39
Sales Tax		-	-	-	-
Security Service Charges		-	97,62,711.87	-	4,265.25
Commission & Brokerage		-	51,24,999.99	-	2,236.42
Subscription		-	-	-	-
Training & Seminar		-	-	-	-
Tax Expenses		-	-	-	-
Telephone & Internet Expenses		-	2,34,370.00	-	102.26
Other Expenses 2008-2016		-	-	-	-
Total		-	6,90,66,271.49	-	30,170.56



13(A) NON Current Borrowing

Particular	March-2021	'March-2020	March-2021	'March-2020
From Banks				
Total- A	-	-	-	-
Related Party				
Total- B	-	-	-	-
TOTAL (A+B)	-	-	-	-

13(B) Current Borrowing

Particular	March-2021	'March-2020	March-2021	'March-2020
From Bank				
TOTAL (A)	-	-	-	-
From Related Party				
SOLAR OVERSEAS MAURITIUS LTD			0	
Loans from Others				
Ortin Investements			0	-
TOTAL (B)	-	-	-	-
TOTAL (A +B)	-	-	-	-

13(c) Trade payables

Particular	March-2021	'March-2020	March-2021	'March-2020
KILUMI SECURITY SERVICES LTD			-	-
J.M.D TRAVEL SERVICES	-		-	-
PKF ASSOCIATES TANZANIA			-	-
VERTEX LAW CHAMBERS			-	-
SATGURU HOLIDAYS LTD			-	-
Total -A	-	-	-	-
Realted Party				
Solar Explochem Zambia Ltd			-	-
Solar Industries India Ltd			-	-
ECONOMIC EXPLOSIVES LIMITED			-	-
SOLAR NITROCHEMICALS LTD			-	-
Total -B	-	-	-	-
Total (A+B)	-	-	-	-

S.M.L.



(6B) Trade Receivables

Particular	March-2021	'March-2020	March-2021	March-2020
MBOGO MINING AND GENERAL SUPPLY LTD				
NITRO EXPLOSIVES (T) LTD				
CATA MINING				
LVC COMPANY LIMITED				
CGCOC & JWHC-JV				
TANSINO CHEMICALS CO LTD				
Total	0	-	-	-

6(c) Loans - Non Current

Particular	March-2021	'March-2020	March-2021	'March-2020
Loan to realted Party				
	-	-	-	-
Total	-	-	-	-

6(c) Loans - Current

Particular	March-2021	'March-2020	March-2021	'March-2020
Total	-	-	-	-

6(d) Cash and cash equivalents

Particular	March-2021	'March-2020	March-2021	'March-2020
Bank of India Indonesia USD (US\$ 29,187.25)	42,49,66,360	45,79,17,397	29,187	28,045
Bank of India Indonesia IDR	18,20,39,692		12,503	
Cash in Hand	21,95,139	38,94,579	151	239
Total	60,92,01,191	46,18,11,976	41,841	28,284

6(e) Others Financial Assets

Particular	March-2021	'March-2020	March-2021	'March-2020
Receivable from other Shareholders	77,40,00,000		53,159	
Receivable from SON BV (Share Capital)	39,24,74,65,446	1,60,11,15,446	26,95,568	-
Total	40,02,14,65,446	1,60,11,15,446	27,48,727	-



Note -19

Particular	March-2021	'March-2020	March-2021	'March-2020
Liabilities for Employee benefit				
Salary Payable	6,55,20,000	14,74,00,000	4,500	9,027
Payable to NSSF			-	-
workers Compensation payable			-	-
Provision for Paye			-	-
Othr Provision			-	-
Total	6,55,20,000	14,74,00,000	4,500	9,027

Note -20

Particular	March-2021	'March-2020	March-2021	'March-2020
Current Tax Liabilities				
Withholding tax payable			-	-
Provision for Income Tax 2019-20			-	-
Provision for Income Tax 2020-21			-	-
Total	-	-	-	-

Other Current Liability

Particular	March-2021	'March-2020	March-2021	'March-2020
Consult fees - Panida Roos	70,00,000.00		480.77	-
Total	70,00,000.00	-	480.77	-

Advance Received From Customer

Particular	March-2021	'March-2020	March-2021	'March-2020
Total	-	-	-	-




Note 8: Other non-current assets

Particulars	March-2021	'March-2020	March-2021	'March-2020
Security Deposit	-	-	-	-
Total	-	-	-	-

Particulars	March-2021	'March-2020	March-2021	'March-2020
Total	-	-	-	-

Vat Recoverable

Particulars	March-2021	'March-2020	March-2021	'March-2020
Total	-	-	-	-

Capital Advances

Particulars	March-2021	'March-2020	March-2021	'March-2020
Total	-	-	-	-

Note 10: Other current assets

Particulars	March-2021	'March-2020	March-2021	'March-2020
Total	-	-	-	-

Advances to Suppliers for Goods & Services

Particulars	March-2021	'March-2020	March-2021	'March-2020
PD Rao and Associates	32,39,60,000.00		22,250	-
			0	-
			0	-
Total	32,39,60,000.00	-	22,250.00	-

Prepaid Expenses

Particulars	March-2021	'March-2020	March-2021	'March-2019
Prepaid expenses			-	0
	0	-	-	-

Balance With Revenue Authority

Particulars	March-2021	'March-2020	March-2021	'March-2019
VAT payable			-	-
	-	-	-	-

