

Eastern Condiments Private Limited
Standalone Balance Sheet as at Mar 31, 2022 (Provisional)
(Amount in INR lakhs, unless otherwise stated)

Particulars	Notes	As at March 31, 2022	As at March 31, 2021
Assets			
Non-current Assets			
Property, plant and equipment	3	12,011	12,718
Capital work in progress	3	151	161
Right-of-use assets	4A	168	168
Intangible assets	5	78	185
Financial assets			
Investment in subsidiaries and joint venture	6A	310	310
Other investments	6B	-	2
Loans	7	265	342
Other financial assets	8	104	103
Other non-current assets	9	473	493
Income tax assets (net)	10	4,215	1,278
Deferred tax assets (net)	30	174	175
		17,949	15,935
Current Assets			
Inventories	11	21,231	20,828
Financial assets			
Investments	6B	7,115	113
Loans	7	9	8
Trade receivables	12	7,624	7,719
Cash and cash equivalents	13	1,188	5,052
Other financial assets	8	2,617	2,745
Other current assets	9	3,553	3,991
		43,337	40,456
Total assets			
		61,286	56,391
Equity and liabilities			
Equity			
Equity share capital	14	966	966
Other equity*		37,912	32,274
Total equity		38,878	33,240
Non-current liabilities			
Financial liabilities			
Borrowings	15	421	1,030
Lease liabilities	4B	162	162
Provisions	18	1,420	1,426
Deferred tax liabilities (net)	30	-	-
		2,003	2,618
Current liabilities			
Financial liabilities			
Borrowings	15	(0)	4,259
Lease liabilities	4B	29	29
Trade payables	19	15,748	13,724
Other financial liabilities	16	1,034	1,498
Other current liabilities	17	238	370
Provisions	18	177	279
Current tax liabilities (net)	20	3,179	374
		20,405	20,533
Total liabilities		22,408	23,151
Total equity and liabilities		61,285	56,391

Eastern Condiments Private Limited**Standalone Statement of Profit and Loss for the period ended Mar 31, 2022 (Provisional)**

(Amounts in INR Lakhs, except share data and per share data, unless otherwise stated)

Particulars	Notes	Year ended Mar 31, 2022	Year ended March 31, 2021
Revenue from operations	21	85,703	89,220
Other income	22	1,515	1,571
Total income		87,218	90,791
Expenses			
Cost of raw materials and packing materials consumed	23	57,649	48,966
Purchase of stock-in-trade	24	399	8,712
Changes in inventories of finished goods, work-in progress and traded goods	25	(823)	(542)
Employee benefits expense	26	9,310	9,248
Depreciation and amortisation expense	27	1,451	1,815
Finance costs	28	169	707
Other expenses	29	11,533	11,141
Total expense		79,688	80,047
		468	
Profit before tax		7,531	10,744
Tax expenses			
Current tax	30	1,896	2,832
Adjustment of tax relating to earlier years	30	-	73
Deferred tax	30	-	(90)
Income tax expense		1,896	2,815
Profit for the year		5,635	7,929
Other comprehensive income / (loss)			
Items that will not be reclassified to Statement of profit and loss			
Re-measurement gains / (losses) on defined benefit plans	33	-	70
Income tax effect on above		-	(17)
Other comprehensive income / (loss) for the year, net of tax		-	53
Total comprehensive (loss) / income for the year, net of tax attributable to equity holders		5,635	7,982

Eastern Condiments Private Limited
Standalone Statement of Changes in Equity for the year ended Mar 31, 2022
(Amounts in INR Lakhs, except share data and per share data, unless otherwise stated)

A. Equity Share Capital:

Particulars	No. of shares	Amount
As at March 31, 2020	96,56,900	966
Issued during the year	-	-
As at March 31, 2021	96,56,900	966
Issued during the year	-	-
As at March 31, 2022	96,56,900	966

B. Other equity

Particulars	Attributable to the equity holders			Total other equity
	Securities premium	General reserve	Retained Earnings	
As at March 31, 2020	3,594	2,071	18,627	24,292
Profit for the year	-	-	7,929	7,929
<i>Other comprehensive income for the year</i>	-	-	53	53
<i>Total Comprehensive Income</i>			7,982	7,982
As at March 31, 2021	3,594	2,071	26,609	32,274
Profit for the year	-	-	5,638	5,638
<i>Other comprehensive income for the year</i>	-	-	-	-
<i>Total Comprehensive Income</i>			5,638	5,638
As at March 31, 2022	3,594	2,071	32,246	37,912

C. Description, nature and purpose of reserves:

- i. Security Premium Reserve:** Securities Premium is used to record the premium on issue of shares, and is utilised in accordance with the provisions of the Companies Act, 2013.
- ii. General reserve :** Represents the amounts transferred from the Retained Earnings in accordance with the Companies (Transfer of Profits to Reserves) Rules 1975, as per the requirements of the erstwhile Companies Act, 1956.
- iii. Retained earnings:** It comprises of the accumulated profits/(loss) of the Company till date, net of appropriations.

Refer Note 2.3 for Summary of significant accounting policies
The accompanying notes are an integral part of the standalone financial statements.

Eastern Condiments Private Limited
Notes to Standalone Financial Statements for the year ended Mar 31, 2022
(Amount in INR lakhs, unless otherwise stated)

3 Property, plant and equipment

	Land	Buildings (On freehold land)	Buildings (On leasehold land)	Plant and machinery (including electrical installations)	Windmill	Furniture and fixtures	Vehicles	Office and lab equipment	Computers	Total	Capital Work in progress (CWIP)
Deemed Cost											
At April 1, 2020	2,721	4,433	780	4,449	812	147	1,241	187	271	15,041	117
Additions	63	132	16	457	-	7	279	6	36	996	44
Disposals/Transfers	-	-	-	28	3	3	319	1	16	370	-
Transfer to asset held for sale (refer note (v) below)	-	-	156	-	-	-	-	-	-	156	-
At March 31, 2021	2,784	4,565	640	4,878	809	151	1,201	192	291	15,511	161
Additions	18	43	-	318	-	34	16	137	107	673	92
Disposals/Transfers	-	97	156	140	-	6	151	0	4	554	101
Transfer to asset held for sale (refer note (v) below)	-	-	(156)	-	-	-	-	-	-	(156)	-
At March 31, 2022	2,802	4,511	640	5,056	809	179	1,066	329	394	15,785	152
Depreciation											
At April 1, 2020	-	182	136	715	87	34	284	38	106	1,582	-
charge for the year	-	281	103	657	87	22	262	32	89	1,533	-
Disposals/Transfers	-	-	-	12	-	2	147	-	5	166	-
Transfer to asset held for sale (refer note (v) below)	-	-	156	-	-	-	-	-	-	156	-
At March 31, 2021	-	463	83	1,360	174	54	399	70	190	2,793	-
charge for the year	-	194	46	577	87	20	213	36	80	1,254	-
Disposals/Transfers	-	97	156	118	-	4	51	0	4	429	-
Transfer to asset held for sale (refer note (v) below)	-	-	(156)	-	-	-	-	-	-	(156)	-
At March 31, 2022	-	560	130	1,819	261	70	562	106	266	3,774	-
Net book value											
At April 1, 2020	2,721	4,251	644	3,734	725	113	957	149	165	13,459	117
At March 31, 2021	2,784	4,102	557	3,518	635	97	802	122	101	12,718	161
At March 31, 2022	2,802	3,951	511	3,237	548	109	504	223	128	12,011	152

Eastern Condiments Private Limited
Notes to Standalone Financial Statements for the year ended Mar 31, 2022
(Amount in INR lakhs, unless otherwise stated)

4A Right-of-use assets

	Buildings	Leasehold Land	Total
Cost			
At April 1, 2020	343	7	350
Additions	-	-	-
Deletions	90	-	90
At March 31, 2021	253	7	260
Additions	-	-	-
Deletions	-	-	-
At March 31, 2022	388	(21)	367
Amortisation			
At April 1, 2020	72	4	76
Depreciation (Refer Note 27)	56	3	59
Deletions	43	-	43
At March 31, 2021	85	7	92
Depreciation (Refer Note 27)	-	-	-
Deletions	-	-	-
At March 31, 2022	220	(21)	199
Net book value			
At March 31, 2020	271	3	274
At March 31, 2021	168	-	168
At March 31, 2022	168	-	168

4B Lease Liabilities

Particulars	As at March 31, 2022	As at March 31, 2021
Opening balance	191	300
Additions		-
Retirements / Modifications		(53)
Interest expense on lease liabilities		22
Payments (including interest)		(78)
Closing Balance	191	191
(Also Refer Note 32)		
Particulars	As at March 31, 2022	As at March 31, 2021
Non-current portion	(126)	162
Current portion	318	29
	192	191

5 Intangible assets

	Trademarks	Recipes	Software	Total
Deemed Cost				
At April 1, 2020	69	10	572	651
Additions	-	3	5	8
Disposals	-	-	-	-
At March 31, 2021	69	13	577	659
Additions	-	-	89	89
Disposals	-	-	-	-
At March 31, 2022	69	13	666	748
Amortisation				
At April 1, 2020	29	4	218	251
charge for the year	29	4	190	223
Disposals	-	-	-	-
At March 31, 2021	58	8	408	474
charge for the year	9	3	184	196
Disposals	-	-	-	-
At March 31, 2022	67	11	592	670
Net book value				
At April 1, 2019	40	6	354	400
At March 31, 2020	11	5	169	185
At March 31, 2022	2	2	75	78

Eastern Condiments Private Limited
Notes to Standalone Financial Statements for the year ended Mar 31, 2022
(Amount in INR lakhs, unless otherwise stated)

6A Investment in subsidiaries and joint venture

Particulars	As at March 31, 2022	As at March 31, 2021
Non-current		
Investments carried at cost		
Unquoted Investments (fully paid)		
Investments in equity instruments of Subsidiaries		
2,000,000 (March 31, 2021: 2,000,000) equity shares of ₹ 10/- each fully paid, in BAMS Condiments Impex Private Limited	200	200
Less: Provision for impairment	(200)	(200)
	-	-
100,000 (March 31, 2021: 100,000) equity shares of ₹ 10/- each fully paid, in Eastern Food Speciality Formulations Private Limited	10	10
Less: Provision for impairment	(10)	(10)
(A)	-	-
Investment in Joint venture		
2,500 (March 31, 2021: 2,500) equity shares of UAE Dirhams 1,000 each fully paid, in Eastern Condiments Middle East & North Africa FZC, UAE	310	310
(B)	310	310
(A) + (B)	310	310

6B Other Investments

Non Current		
Investments designated at Fair Value Through Profit and Loss		
Quoted Investments (fully paid)		
Investments in equity instruments		
(March 31, 2021: 1,100) equity shares of ₹ 10/- each, fully paid-up, in State Bank of India	-	2
Total - Non Current Investments	-	2
Current		
Investments designated at Fair Value Through Profit and Loss		
Mutual funds	7,115	113
Total - Current Investments	7,115	113
Aggregate book value of quoted investments	-	2
Aggregate market value of quoted investments	-	2
Aggregate value of unquoted investments	7,635	633
Aggregate amount of impairment in value of investments	210	210

7 Loans

Particulars	As at March 31, 2022	As at March 31, 2021
Non current		
Unsecured considered good (carried at amortised cost)		
Inter-corporate loan (refer note (a) below)	-	-
Security deposit	265	342
	265	342
Current		
Unsecured considered good (carried at amortised cost)		
Inter-corporate loan (refer note (a) below)	-	-
Advances to employees	9	8
	9	8

8 Other financial assets

Particulars	As at	As at
	March 31, 2022	March 31, 2021
Non-current		
Margin money deposits -(Refer Note13 and (a) below)		
- with banks	104	103
	104	103
Current		
Interest accrued		
- on Intercompany loans (Refer Note 7(a) above)	-	-
- on Deposits	2	5
Receivables from Spices Board - <i>note (b)</i>	358	358
Insurance Claim receivable - <i>note (c)</i>	2,264	2,248
Royalty receivable from a related party (Also refer <i>note 35</i>)		134
	2,624	2,745

9 Other assets

Particulars	As at	As at
	March 31, 2022	March 31, 2021
Non-current		
(Unsecured considered good)		
Balances with statutory / government authorities	70	48
Prepayments	-	7
Capital advances	403	438
	473	493
Current		
(Unsecured considered good)		
Advance to Suppliers (Refer Note (a) below)	167	346
Export Incentive receivable	263	478
Balances with statutory / government authorities	2,722	2,861
Prepaid leasehold rentals	-	-
Prepayments	339	209
Others (Refer Note (b) below)	62	97
	3,553	3,991

10 Income tax assets (net)

Particulars	As at	As at
	March 31, 2022	March 31, 2021
Advance tax (net of provisions)	4,215	1,278
	4,215	1,278

11 Inventories (lower of cost or net realisable value)

Particulars	As at	As at
	March 31, 2022	March 31, 2021
Raw materials	13,452	13,856
Work in progress	3,139	2,751
Finished goods	3,301	2,877
Traded goods	399	388
Packing materials and consumables	940	956
	21,231	20,828

12 Trade receivables

Particulars	As at	As at
	March 31, 2022	March 31, 2021
Unsecured, considered good	7,624	7,719
Trade Receivables which have significant increase in credit risk		
Trade Receivables - credit impaired	584	668
	8,208	8,387
Less: Allowance for expected credit loss	(584)	(668)
	7,624	7,719

13 Cash and cash equivalents

Particulars	As at	As at
	March 31, 2022	March 31, 2021
Non-current		
Margin money deposits	104	103
Less : amount disclosed under Other non-current financial assets (Refer Note 8)	(104)	(103)
	(A) -	-
Current		
Balances with banks:		
- On current accounts	1,188	1,248
- Deposits with original maturity of less than three months*	-	3,800
- On unpaid dividend accounts	-	-
Cash on hand	-	4
	(B) 1,188	5,052
	(A)+(B) 1,188	5,052

* Represents deposits at fixed rates maintained with various banks by the Company.

Eastern Condiments Private Limited**Notes to Standalone Financial Statements for the year ended Mar 31, 2022**

(Amounts in INR Lakhs, except share data and per share data, unless otherwise stated)

14 Equity Share capital

Particulars	March 31, 2022		March 31, 2021	
	No.	Amount	No.	Amount
Authorised share capital				
15,000,000 equity shares of ₹ 10/- each	1,50,00,000	1,500	1,50,00,000	1,500
4,400,000 redeemable optionally convertible cumulative preference shares of ₹ 100/- each with variable coupon rate	44,00,000	4,400	44,00,000	4,400
		5,900		5,900
Issued, subscribed and fully paid-up				
9,656,900 equity shares of ₹ 10/- each	96,56,900	966	96,56,900	966
	96,56,900	966	96,56,900	966

(a) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	March 31, 2022		March 31, 2021	
	No.	Amount	No.	Amount
At the beginning of the year	96,56,900	966	96,56,900	966
Issued during the year	-	-	-	-
Outstanding at the end of the year	96,56,900	966	96,56,900	966

(b) Terms / Rights attached to equity shares:

The Company has issued only one class of equity share having a face value of ₹ 10 per share. The holder of each equity share is entitled to one vote per share. The Company declares and pays dividends in Indian rupees. The final dividends proposed by the Board of Directors are subject to the approval of the shareholders in the Annual General Meeting.

The Company has not declared/proposed any dividend for the year ended March 31, 2022 and March 31, 2021

In the event of liquidation of the Company, the equity share holders will be entitled to receive the remaining assets of the Company, after settling the dues of preferential and other creditors as per priority. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Shares held by Holding Company and/or their subsidiaries/ associates

Particulars	March 31, 2022		March 31, 2021	
	No. of shares	% Holding	No. of shares	% Holding
MTR Foods Private Limited, the immediate holding company* (6,549,310 equity shares of ₹ 10/- each)	65,49,310	67.82%	65,49,310	67.82%

*On March 31, 2021, MTR Foods Private Limited ("MTR"), acquired 6,549,310 equity shares of the Company from the existing equity shareholders pursuant to the Share Purchase Agreement entered by MTR with such shareholders on March 24, 2021. Accordingly, the Company has become a subsidiary of MTR w.e.f March 31, 2021.

(d) Details of shareholders holding more than 5% of the equity share capital:

Particulars	March 31, 2022		March 31, 2021	
	No. of shares held	% of holding	No. of shares held	% of holding
Equity shares of ₹ 10/- each fully paid				
MTR Foods Private Limited	65,49,310	67.82%	65,49,310	67.82%
Navas M. Meeran	15,53,795	16.09%	15,53,795	16.09%
Firoz Meeran	15,53,795	16.09%	15,53,795	16.09%
McCormick Ingredients Southeast Asia Pte. Ltd.	-	-	-	-

As per records of the Company, including its register of shareholders/ members and other declaration received from shareholders regarding beneficial interest, the above shareholding represent both legal and beneficial ownership of shares.

(e) Pledge of shares by the shareholders of the Company:

The following shares of the Company have been pledged by the shareholders as at March 31, 2021 to a third party against borrowings taken by other companies owned by the shareholders:

Name of the shareholder	March 31, 2022	March 31, 2021	
Equity shares of ₹ 10/- each fully paid			
Navas M. Meeran	9,65,690	9,65,690	-
Firoz Meeran	9,65,690	9,65,690	-

Eastern Condiments Private Limited**Notes to Standalone Financial Statements for the year ended Mar 31, 2022**

(Amount in INR lakhs, unless otherwise stated)

15 Borrowings

Particulars	Note	As at March 31, 2022	As at March 31, 2021
A Non-current Borrowings			
From banks			
<i>Term Loan (Secured)</i>			
Foreign Currency loan from ICICI Bank (refer note a(ii) below)		615	1,611
From Financial Institutions			
<i>Vehicle Loan (Secured)</i>			
Kotak Mahindra Prime Limited (refer note a(iii) below)		44	71
ICICI Bank (refer note a(iv) below)		-	4
Daimler Financial Services (refer note a(v) below)		-	-
From Others			
<i>(Unsecured)</i>			
Loan from Director (refer note a(i) below)		377	377
		1,036	2,063
Less: Amount shown under "Other Current financial liabilities" (refer Note 16)		(615)	(1,033)
		421	1,030
B Current Borrowings			
From banks			
<i>Loan repayable On Demand</i>			
Indian Rupee cash credit from banks (<i>secured</i>)			
Federal Bank Limited (refer note b(i) below)		-	-
Citibank (refer note b(ii) below)		-	-
Packing credit loan from banks (<i>secured</i>)			
Citibank (USD) (Refer note b(iii) below)		-	831
Development Bank of Singapore (USD) (refer note b(iv) below)		-	1,966
Federal Bank (USD) (refer note b(v) below)		-	1,462
Citibank (INR) (refer note b(vi) below)		-	-
Standard Chartered Bank (INR) (refer note b(vii) below)		-	-
Short term loan from banks (<i>secured</i>)			
Federal Bank (refer note b(viii) below)		(0)	-
Development Bank of Singapore (refer note b(ix) below)		-	-
Standard Chartered Bank (refer note b(x) below)		-	-
HDFC Bank (refer note b(xi) below)		-	-
Bills discounted (<i>secured</i>)		-	-
Citibank (refer note b(xii) below)		-	-
Short term loan from banks (<i>unsecured</i>)			
Yes Bank (refer note b(xiii) below)		-	-
IndusInd Bank (refer note b(xiv) below)		-	-
CTBC Bank (refer note b(xv) below)		-	-
		(0)	4,259

16 Other current financial liabilities

Particulars	As at	As at
	March 31, 2022	March 31, 2021
Current maturities of long term borrowings (Refer Note 15)	615	1,033
Deposits received (unsecured)	167	175
Capital Creditors	86	90
Interest accrued but not due on borrowings	-	3
Retention Money	-	-
Unpaid Dividend*	-	-
Refund liabilities	181	181
Derivative liability (mark-to-market losses on derivative contracts) [Also refer Note 15]	(15)	16
	1,034	1,498

17 Other current liabilities

Particulars	As at	As at
	March 31, 2022	March 31, 2021
Contract Liabilities (Advance from customers)	87	182
Payable to statutory/government authorities*	151	188
	238	370

*TDS payable , GST payable and payables relating to provident and other funds.

18 Provisions

Particulars	As at	As at
	March 31, 2022	March 31, 2021
Non-current		
Provision for gratuity (refer note 33)	1,420	1,426
	1,420	1,426
Current		
Provision for compensated absence	177	159
Provision for gratuity (refer note 33)	-	120
	177	279

19 Trade payables

Particulars	As at	As at
	March 31, 2022	March 31, 2021
Trade payables, carried at amortised cost	15,748.00	13,724.00
	31,496	27,448

20 Current tax liabilities (net)

Particulars	As at	As at	As at
	March 31, 2022	March 31, 2021	00 January 1900
Income tax liabilities (net of advance tax)	3,179	374	-
	3,179	374	-

Eastern Condiments Private Limited
Notes to Standalone Financial Statements for the year ended Mar 31, 2022
(Amount in INR lakhs, unless otherwise stated)

21 Revenue from operations

Particulars		Year ended Mar 31, 2022	Year ended March 31, 2021
Sale of products:	(A)	84,864	88,303
Manufactured Goods:			
Other Operating Revenue:			
Export incentives		321	513
Sale of energy from windmills		230	207
Sale of scrap		288	197
	(B)	839	917
Total	(A) + (B)	85,703	89,220

22 Other income

Particulars		Year ended Mar 31, 2022	Year ended March 31, 2021
Interest income on:			
Banks deposits		6	22
Inter corporate loan to related party (Refer Note 7)		-	232
advances and deposits at amortised cost		-	1
Others		10	6
Dividend income from Investment in joint venture		-	688
Net gain on foreign currency transactions and translation		439	278
Rental income *		9	21
Profit on sale of property, plant and equipment (net)		644	70
Fair value gain on financial instruments at fair value through profit or loss		-	1
Gain on termination/modification of right-of-use assets		-	7
Others (includes royalty, refer Note 35)		407	245
		1,515	1,571

*All leases are on cancellable terms

23 Cost of raw materials and packing materials consumed

Particulars	Year ended Mar 31, 2022	Year ended March 31, 2021
Inventory at the beginning of the year (Refer Note 11)	14,812	12,599
Add: Purchases	57,230	51,179
	72,042	63,778
Less: Inventory at the end of the year (Refer Note 11)	(14,392)	(14,812)
Cost of materials consumed	57,649	48,966

24 Purchase of stock-in-trade

Particulars	Year ended Mar 31, 2022	Year ended March 31, 2021
Tea	221	6,811
Coconut oil	10	1,627
Tamarind	-	-
Others	167	274
	399	8,712

25 Changes in inventories of finished goods, work-in progress and traded goods

Particulars	Year ended Mar 31, 2022	Year ended March 31, 2021
Inventories at the end of the year		
Finished goods	3,301	2,877
Work in progress (at cost)	3,139	2,751
Traded goods	399	388
	(A) 6,839	6,016
Inventories at the beginning of the year		
Finished goods	2,877	2,870
Work in progress (at cost)	2,751	2,347
Traded goods	388	257
	(B) 6,016	5,474
Net decrease/(increase) in inventories of finished goods, work-in progress and traded goods (B-A)	(823)	(542)

26 Employee benefits expense

Particulars	Year ended Mar 31, 2022	Year ended March 31, 2021
Salaries, wages and bonus	7,590	7,637
Contribution to provident and other funds	598	560
Gratuity expense (Refer Note 33)	348	312
Staff welfare expenses	774	739
	9,310	9,248

27 Depreciation and amortisation expense

Particulars	Year ended Mar 31, 2022	Year ended March 31, 2021
Depreciation on property, plant and equipment (Refer note 3)	1,255	1,533
Depreciation on right of use assets (Refer note 4.A and 4.B)	-	59
Amortization of intangible assets (Refer note 5)	196	223
	1,451	1,815

28 Finance costs

Particulars	Year ended Mar 31, 2022	Year ended March 31, 2021
Interest on borrowings	129	591
Interest on Income Tax	-	28
Interest expense on lease liabilities (refer note 4B & 32)	-	22
Total interest expense	129	641
Bank charges	40	66
	169	707

29 Other expenses

Particulars	Year ended Mar 31, 2022	Year ended March 31, 2021
Consumption of stores and spare parts	223	280
Power and fuel	825	793
Rent	424	455
Repairs and maintenance		
Buildings	123	412
Machinery	426	192
Vehicle	194	177
Others	355	306
Insurance	226	176
Rates and taxes	203	157
Travelling and conveyance	339	235
Printing and stationery	19	22
Communication charges	67	73
Advertisement and Sales Promotion expenses	2,777	1,803
Freight and forwarding charges	2,281	2,511
Vehicle fuel expenses	602	524
Sales commission	380	289
Other selling expenses	636	579
CSR Expenses (Refer Note 42)	84	19
Donation	1	22
Legal and professional charges	476	1,055
Payments to auditors*	85	59
Loss on account of fire incident (Refer Note 8(c))	-	-
Research and development expenses	77	39
Provision for doubtful trade and other receivables includes actual bad debts written off - Nil (March 31, 2020: ₹. 98)	(84)	-
Fair value loss on financial instruments at fair value through profit or loss	-	-
Miscellaneous expenses	822	963
	11,533	11,141

*** Payment to auditors (excluding GST):**

	Year ended Mar 31, 2022	Year ended March 31, 2021
As auditor:		
Statutory audit fee	59	59
In other capacity:		
Other services	-	-
Reimbursement of expenses	-	2