



CNGSN & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

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Independent Auditor's Report

To the Members of Progen Systems and Technologies Limited

Report on the Ind AS Financial Statements

We have audited the accompanying Ind AS financial statements of Progen Systems and Technologies Limited ('the Company'), which comprise the balance sheet as at 31 March 2018, the statement of profit and loss (including other comprehensive income), the statement of cash flows and the statement of changes in equity for the year then ended and a summary of the significant accounting policies and other explanatory information (herein after referred to as "Ind AS financial statements").

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act read with relevant rules issued there under.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



Auditor's Responsibility

Our responsibility is to express an opinion on these Ind AS financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Ind AS financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Ind AS financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the Ind AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the Ind AS financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Ind AS, of the financial position of the Company as at 31 March, 2018, and its financial performance including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2018;
- b) In the case of the Statement of Profit and Loss, of the Profit for the year ended on that date; and
- c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, we give in the Annexure A, a statement on the matters specified in the paragraph 3 and 4 of the order.
2. As required by Section 143(3) of the Act, we report that:
 - (a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;



- (c) the balance sheet, the statement of profit and loss, the statement of cash flows and the statement of changes in equity dealt with by this Report are in agreement with the books of account;
- (d) in our opinion, the aforesaid Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act read with relevant rule issued thereunder;
- (e) on the basis of the written representations received from the directors as on 31 March 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2018 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"; and
- (g) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has no pending litigations on its financial position in its Ind AS financial statements.
 - ii. The Company has no long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts required to be transferred to the Investor Education and Protection Fund by the Company; and



Place: Chennai
Date: 30/5/2018

For M/s CNGSN & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
Firm Registration No: 004915S/S200036

B. Ramakrishnan

B.RAMAKRISHNAN
Partner
Membership No:201023

Annexure - A to the Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the Ind AS financial statements for the year ended 31 March 2018, we report that:

- (i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- (b) The Company has a regular programme of physical verification of its fixed assets by which fixed assets are verified in a phased manner over a period of three years. In accordance with this programme, certain fixed assets were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
- (ii) The Company is service oriented company accordingly, it does not hold any physical inventories. Thus, paragraph 3(ii) of the Order is not applicable to the Company.
- (iii) The Company has not granted any loans , secured or unsecured loan to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act,2013 .Hence, the reporting under clause (a),(b) & (c) do not arise.
- (iv) In our opinion and according to the information and explanations given to us, no loans and investments made by the Company which falls within the perview of Section 185 and 186 of the Act during the year.
- (v) The Company has not accepted any deposits from the public.
- (vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, income-tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account of employees' state insurance and duty of excise.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues were in arrears as at 31 March 2018 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no dues of duty of customs which have not been deposited with the appropriate authorities on account of any dispute.
- (viii) The Company does not have any loans or borrowings from any financial institution, banks, government or debenture holders during the year. Accordingly, paragraph 3(viii) of the Order is not applicable.



- (ix) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.
- (x) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- (xi) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not paid any Managerial remunerations during the year. Accordingly the paragraph 3 (xi) of the order is not applicable.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the Ind AS financial statements as required by the applicable accounting standards.
- (xiv) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

Place: Chennai
Date: 30/5/2018



For M/s CNGSN & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
Firm Registration No: 004915S/S200036

B. Ramakrishnan

B.RAMAKRISHNAN
Partner
Membership No: 201023

Annexure - B to the Auditors' Report

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

We have audited the internal financial controls over financial reporting of Progen Systems and Technologies Limited ("the Company") as of 31 March 2018 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2018, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Chennai

Date: 30/05/2018



For M/s CNGSN & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
Firm Registration No: 004915S/S200036

B. RAMAKRISHNAN
Partner
Membership No: 201023

PROGEN SYSTEMS AND TECHNOLOGIES LIMITED
Notes to Financial Statements

		Rs.Lakhs	
7	Other Financial Liabilities	31-Mar-18	31-Mar-17
	Rental deposit	766.53	684.40
	Total	766.53	684.40

		Rs.Lakhs	
8	Provisions	31-Mar-18	31-Mar-17
	Non Current Provisions		
	Provision for gratuity	-	26.44
	Total Non Current Provisions	-	26.44

		Rs.Lakhs	
9	Other Current Liabilities	31-Mar-18	31-Mar-17
	Advance from customers	234.03	319.04
	Rent received in advance	207.06	295.80
	Other payables *	4.91	9.08
	Total Other Current Liabilities	446.00	623.92

* Other payables include Sales tax payable and Miscellaneous outstanding Liabilities

		Rs.Lakhs	
10	Revenue from operations:	31-Mar-18	31-Mar-17
	Sale of manufactured goods (including excise duty)	-	2.69
	Other operating revenues	-	-
	Total	-	2.69

		Rs.Lakhs	
11	Other income	31-Mar-18	31-Mar-17
	Fair value gain on financial instruments at fair value through profit or loss	88.74	88.74
	Lease rental income	192.94	183.00
	Finance Income		
	Interest income from financial assets at amortised cost	0.83	2.02
	Total Income	282.51	273.76

		Rs.Lakhs	
12	Depreciation and amortization expense	31-Mar-18	31-Mar-17
	Depreciation of tangible assets	16.51	18.56
	Depreciation and amortization expense	16.51	18.56

		Rs.Lakhs	
13	Other expenses	31-Mar-18	31-Mar-17
	Payment to auditors (refer details below)	2.00	2.00
	Bank charges	0.01	0.04
	Conveyance and vehicle running expenses	-	0.04
	Insurance	0.41	2.35
	Other administrative expenses	0.03	0.93
	Notional Rent	82.13	73.33
	Professional charges	1.09	0.50
	Rates and taxes	1.84	7.17
	Repairs and maintenance	0.29	2.33
	Telephone expenses	-	0.39
	Tools and equipments written off	-	4.49
	Other Written off	1.56	101.11
	Subscription	-	3.18
	Total Other expenses	89.36	197.86

		Rs.Lakhs	
Payment to auditors		31-Mar-18	31-Mar-17
	- For audit fees	1.30	1.30
	- For tax matters	0.70	0.70
	Total Payment to Auditors	2.00	2.00

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PROGEN SYSTEMS AND TECHNOLOGIES LIMITED
Notes to Financial Statements

14 Earnings per share (EPS)

Particulars	Rs.Lakhs	
	For the year ended Mar 31, 2018	For the year ended Mar 31, 2017
Basic EPS		
Profit after tax as per Statement of Profit & Loss	147.89	20.92
Weighted average number of equity shares (face value Rs.10 per share)	61,00,070	61,00,070
Basic EPS (Rs.)	2.42	0.34
Diluted EPS		
Profit for the year for basic EPS	147.89	20.92
Less : Adjustment	-	-
Adjusted profit for diluted EPS	147.89	20.92
Weighted average number of equity shares for Basic EPS	61,00,070	61,00,070
Add : Adjustment	-	-
Employee Stock Option Plan	-	-
Weighted average number of equity shares (face value Rs.10 per share)	61,00,070	61,00,070
Diluted EPS (Rs.)	2.42	0.34

15 Financial Instruments

The Carrying Value and Fair Value of Financial Instruments as of March 31, 2018 were as follows:

Particulars	Rs.Lakhs				
	Financial Assets carried at Amortised Cost	Financial Assets carried at FVTPL	Financial Assets carried at FVTOCI	Total Carrying Value	Total Fair Value
ASSETS					
Cash & Cash Equivalents	6.76			6.76	6.76
Trade Receivables	82.70			82.70	82.70
Loans	-	-		-	-
Other Financial Assets	-			-	-
Total	89.46	-	-	89.46	89.46
LIABILITIES					
Trade Payables	-			-	-
Other Financial Liabilities	-	766.53		1,000.00	766.53
Total	-	766.53	-	1,000.00	766.53

The Carrying Value and Fair Value of Financial Instruments as of March 31, 2017 were as follows:

Particulars	Rs.Lakhs				
	Financial Assets carried at Amortised Cost	Financial Assets carried at FVTPL	Financial Assets carried at FVTOCI	Total Carrying Value	Total Fair Value
ASSETS					
Cash & Cash Equivalents	8.79			8.79	8.79
Trade Receivables	25.83			25.83	25.83
Loans	-	-		-	-
Other Financial Assets	13.10			13.10	13.10
Total	47.72	-	-	47.72	47.72
LIABILITIES					
Trade Payables	-			-	-
Other Financial Liabilities	-	684.40		1,000.00	684.40
Total	-	684.40	-	1,000.00	684.40

9/12

9/12



PROGEN SYSTEMS AND TECHNOLOGIES LIMITED
Notes to Financial Statements

16 Fair Value Hierarchy

Fair value categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1 - Quoted Prices (unadjusted) in active markets for identical assets or liabilities

Level 2 - Inputs other than quoted prices included within level 1 that are observable for the asset/liability either directly (i.e. prices) or indirectly (i.e. derived from prices)

Level 3 - Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs)

The Following table shows the levels in the fair value hierarchy as on March 31,2018

Fair Value Measurement at the end of the reporting period	As at March 31, 2018	As at March 31, 2017
ASSETS		
Rental Deposits	Level 3	Level 3

17 Leases

Operating Leases

The Company has given commercial premises and land under non-cancellable operating leases for a period of 11 months from January 1, 2016 and the same shall be renewed for further period of 11 months each for 5 terms in succession in addition to the original lease period.

The future minimum lease receipts in respect of non-cancellable leases are as follows:

Particulars	Rs.Lakhs		
	Minimum lease receipts receivables as at		
	March 31,2019	March 31,2020	July 31, 2020
Due within one year	203.41	214.45	72.93
Total	203.41	214.45	72.93

Lease rental income in respect of operating leases recognized in the statement of profit and loss for the year Rs.192.94.00 lakhs (Rs. 183.00 lakhs) .The Lease Income for the year ended March 31, 2018 is subject to escalation of 5% over the previous year

18 Related party transactions

List of related Parties

a. Holding company

- i. BGR Energy Systems Limited.

b. Subsidiary company – Nil

c. Associate company – Nil

d. Other companies – (Enterprises where significant influence exists and enterprises where Key Management personnel have significant influence) to the extent covered in financial statement - Nil

e. Key Management Personnel - Nil

f. Related party transactions

Particulars	Rs.Lakhs	
	Holding Company	
	2017-18	2016-17
Lease Rental Income	192.94	183.00
Repayment of advance received	85.00	84.00

1. Lease rental Income represents lease rent for factory and buildings from BGR Energy Systems Limited
- 2.Repayment of advance to BGR Energy Systems Limited

19 Impairment of assets

There is no impairment loss in cash generating units and hence no provision was made in the Financial Statements.

20 Previous year figures

Figures of previous year have been regrouped / rearranged, wherever required to conform to the current year presentation.

As per our Report of even date
for M/s. CNGSN & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS
Firm Reg. No.49155



SWARNAMUGI R.KARTHIK
DIRECTOR



A.SWAMINATHAN
DIRECTOR



B . RAMAKRISHNAN
PARTNER M. No: 201023

CHENNAI
DATE: 30.05.2018



PROGEN SYSTEMS AND TECHNOLOGIES LIMITED

6 (b) Statement of changes in equity

Rs.Lakhs

Particulars	Equity share capital	Other equity Reserves & Securities Premium Reserve	Revaluation Reserve	General Reserves	Retained Earnings	Other Equity Instruments through Other Comprehensive Income	Effective Portion of Cash Flow Hedges	Other Items of Other Comprehensive Income	Total (2017-18)
Balance at the beginning of reporting Period (01.04.2017)	610.01	-	7,305.17	-	(1,338.34)	-	-	-	6,576.84
Changes in accounting Policy or Prior period errors									-
Restated Balance at the beginning of reporting Period									-
Profit for the year					147.89				147.89
Equity Instruments through Other Comprehensive Income						-			-
Effective Portion of Cash Flow Hedges									-
Remeasurement of net defined benefit Liability/Asset (net)									-
Transfer to General Reserve					-				-
Dividend									-
Transfer to Retained Earnings									-
Any other Change									-
Balance at the end of reporting Period (31.03.2018)	610.01	-	7,305.17	-	(1,190.45)	-	-	-	6,724.73

See accompanying notes to the financial statements 1 - 20

As per our Report of even date for M/s. CNGSN & ASSOCIATES LLP,



CHARTERED ACCOUNTANTS
Firm Reg. No.49155

B. Ramakrishnan

A. Swaminathan
A. SWAMINATHAN

SWARNAMUGI R. KARTHICK

B . RAMAKRISHNAN

DIRECTOR

DIRECTOR

PARTNER M. No: 201023

CHENNAI

DATE: 30.06.2018

PROGEN SYSTEMS AND TECHNOLOGIES LIMITED
Cash Flow Statement

Rs. in lakhs

	Particulars	For the period ended		For the period ended	
		March 31, 2018		March 31, 2017	
A	CASH FLOW FROM OPERATING ACTIVITIES				
	Net profit before tax and extraordinary items		176.64		60.03
	Adjustments for :				
	Depreciation, impairment and amortization		16.51		18.56
	Loose tools written off		-		4.49
	Notional Income		82.14		73.33
	Provision for Gratuity		(26.44)		
	Provision for warranty and Contractual Obligation				
	Interest expense (net)		(0.70)		(1.17)
	Change in DTA				
	Operating profit before working capital changes		248.15		155.24
	Changes in working capital				
	(Increase) / decrease in trade receivables	(56.87)		24.66	
	(Increase) / decrease in inventories	-		-	
	(Increase) / decrease in other current Assets	(15.39)		98.56	
	(Increase) / decrease in other Financial Assets	-		0.55	
	Increase / (decrease) in loans and advances	-		-	
	Increase / (decrease) in trade payables and provisions	-		(117.33)	
	Increase / (decrease) in Other Financial Liabilities	-		-	
	Increase / (decrease) in Other Current Liabilities	(177.92)		(173.02)	
			(250.18)		(166.58)
	Cash generated from operations		(2.03)		(11.34)
	Direct taxes (paid) / refund (net)		-		-
	Net cash flow from operating activities		(2.03)		(11.34)
B	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of fixed assets		-		-
	Loan given to Schimtz received		-		-
	Net cash flow from investing activities		-		-
C	CASH FLOW FROM FINANCING ACTIVITIES				
	Long term borrowings (repaid) / availed		-		-
	Net cash flow from financing activities		-		-
	Net increase in cash and cash equivalents (A+B+C)		(2.03)		(11.34)
	Cash and cash equivalents as at April 1, 2017		8.79		20.13
	Cash and cash equivalents as at March 31, 2018		6.76		8.79
	Cash on hand		0.03		0.11
	On current accounts		6.73		8.68
	On deposit accounts		-		-

See accompanying notes 1 to 20 forming part of the Financial Statements

As per our Report of even date
for M/s. CNGSN & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS
Firm Reg. No.4915S

CHENNAI

DATE: 30.05.2018

SWARNAMUGI R.KARTHIK
DIRECTOR

A.SWAMINATHAN
DIRECTOR

B . RAMAKRISHNAN
PARTNER M. No: 201023

