

NSL TEXTILES LIMITED
Standalone Balance Sheet as at Sept 30, 2023 (Provisional)

(All amounts are Rs. in lakhs except for shares data or otherwise stated)

	Note No.	As at September 30, 2023	As at March 31, 2023
I. EQUITY AND LIABILITIES			
Shareholders' Funds			
Share capital	3	19,325.66	19,325.66
Reserves and surplus	4	(9,883.48)	(6,394.82)
Total shareholders' funds		9,442.18	12,930.84
Non-current liabilities			
Long-term borrowings	5	72,265.20	74,982.84
Long-term trade payables	6	-	-
Total outstanding dues of micro enterprises and Small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and Small enterprises		1,355.11	1,355.11
Other long-term liabilities	7	106.59	106.59
Long-term provisions	8	1,015.29	1,004.28
Total non-current liabilities		74,742.19	77,448.82
Current liabilities			
Short-term borrowings	9	20,338.20	19,251.16
Short-term trade payables	6	-	-
Total outstanding dues of micro enterprises and Small enterprises		1.27	92.99
Total outstanding dues of creditors other than micro enterprises and Small enterprises		16,041.67	11,018.71
Other current liabilities	7	8,038.70	5,633.33
Short-term provisions	8	79.75	79.75
Total current liabilities		44,499.59	36,075.94
Total Equity and Liabilities		128,683.96	126,455.60
II. ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets			
Property, plant and equipment	10	70,361.87	72,538.47
Intangible assets	10	61.37	66.31
Capital work-in-progress	10	439.57	391.35
Non-current investments	11	0.12	0.12
Deferred tax asset (net)	12	5,975.60	5,975.60
Long-term loans and advances	13	382.89	943.29
Other non-current assets	14	2,669.60	3,066.25
Total Non-current assets		79,891.03	82,981.40
Current assets			
Inventories	15	17,916.26	16,251.36
Trade receivables	16	7,802.28	5,785.89
Cash and cash equivalents	17	1,368.52	1,075.52
Short-term loans and advances	13	21,490.39	20,119.93
Other current assets	14	215.47	241.50
Total Current assets		48,792.92	43,474.20
Total Assets		128,683.95	126,455.60

NSL TEXTILES LIMITED**Standalone Statement of Profit and Loss for the period ended Sept 30, 2023 (Provisional)**

(All amounts are Rs. in lakhs except for shares data or otherwise stated)

	Note No.	For the period ended September 30, 2023	For the year ended March 31, 2023
Income			
Revenue from operations			
Sale of products	18	52,928.24	95,342.85
Sale of services	19	1,342.26	1,379.14
Other operating revenues	20	600.14	1,693.79
		54,870.64	98,415.78
Other income	21	223.20	774.03
Total income (I)		55,093.84	99,189.81
Expenses			
Cost of materials consumed	22	38,804.39	61,385.39
Purchases of stock-in-trade	23	222.76	32.72
Changes in inventories	24	(4,518.96)	1,759.26
Employee benefits expense	25	4,749.67	7,943.79
Finance costs	26	1,178.86	2,283.75
Depreciation and amortization expense	10	2,312.88	4,664.67
Other expenses	27	15,832.90	26,529.02
Total expenses (II)		58,582.50	104,598.60
Profit / (Loss) before tax (I)-(II)		(3,488.66)	(5,408.79)
Tax expense			
MAT Credit Written off		-	21.69
Total tax expense		-	21.69
Profit / (Loss) for the year from continuing operations		(3,488.66)	(5,430.48)
Earnings per equity share (Refer Note 36)			
Basic		(1.81)	(2.81)
Diluted		(1.81)	(2.81)
Nominal value of shares		10.00	10.00

NSL TEXTILES LIMITED
Standalone Cash flow statement for the period ended Sept 30, 2023

(All amounts are Rs in lakhs except for shares data or otherwise stated)

	For the period ended September 30, 2023	For the year ended March 31, 2023
A. Cash flows from operating activities		
Profit/(Loss) before tax as per Statement of Profit and Loss	(3,488.66)	(5,408.79)
<i>Adjustments for:</i>		
Depreciation and amortization expenses	2,312.88	4,664.67
Provision for gratuity	8.42	54.85
Provision for leave encashment	2.59	(24.88)
Balances Written back	-	-
Allowance for/written off of receivables, loans, advances & debit balances	14.26	9.52
Provision for diminution in value of assets	-	13.77
Loss/(Gain) on sale/transfer of assets	-	(5.64)
Interest income	(83.82)	(298.03)
Finance costs	1,178.86	2,283.75
Amortized capital grants	-	(56.53)
Operating Profit/(Loss) before working capital changes	(55.47)	1,232.69
<i>Movements in working capital:</i>		
Decrease / (increase) in Inventories	(1,664.90)	1,222.87
Decrease / (increase) in Trade receivables	(2,016.39)	3,494.79
Decrease / (increase) in Loans and Advances	(1,389.32)	789.27
Decrease / (increase) in Other assets	8.39	(440.41)
Increase / (decrease) in Trade payables	4,931.25	773.93
Increase / (decrease) in Other liabilities and provisions	2,405.37	(16.89)
Cash generated from operations	2,218.93	7,056.26
Direct taxes paid / (Refund)	(0.00)	-
Net cash flow from/(used in) operating activities (A)	2,218.94	7,056.26
B. Cash flows from investing activities		
Purchase of fixed assets including CWIP and capital advances	385.44	(1,387.59)
Proceeds from sale of fixed assets	17.00	164.41
Proceeds from/(Investment in) deposits	274.57	(362.68)
Realisation of advance/(Advances to) subsidiaries	-	-
Interest received	83.82	298.03
Net cash from/(used in) investing activities (B)	760.83	(1,287.84)
C. Cash flows from financing activities		
Proceeds/(Repayment) from short term borrowings	1,087.04	140.97
Proceeds/(Repayment) of long term borrowings	(2,717.64)	(3,619.19)
Interest paid (Net)	(1,178.86)	(2,283.75)
Net cash from / (used in) financing activities (C)	(2,809.46)	(5,761.99)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	170.30	6.44
Cash and cash equivalents at the beginning of the year	38.46	32.03
Cash and cash equivalents at the end of the year	208.76	38.47
Components of cash and cash equivalents		
Cash on hand in Indian currency	15.09	11.48
Cash on hand in foreign currency	3.86	2.10
Balances with banks	189.79	24.88
	208.74	38.46
Effect of exchange rate changes		
Cash and cash equivalents as restated and considered in cash flow statement	208.74	38.46

NSL TEXTILES LIMITED
Notes forming part of Standalone Financial Statements as at Sept 30, 2023

(All amounts are in Rs. in lakhs except for shares data or otherwise stated)

Note No.	As at September 30, 2023		As at March 31, 2023	
3	Share Capital			
a.	Authorised Capital			
	Equity shares of Rs 10 each			
	Redeemable preference shares of Rs 100 each			

NSL TEXTILES LIMITED
Notes forming part of Standalone Financial Statements as at Sept 30, 2023

(All amounts are in Rs. in lakhs except for shares data or otherwise stated)

Note No.	As at September 30, 2023		As at March 31, 2023	
	September 30, 2023	September 30, 2023	March 31, 2023	March 31, 2023
4 Reserves and surplus				
a. Securities premium				
Balance as per last balance sheet		21,167.64		21,167.64
b. Deferred government grants relating to depreciable capital assets				
Balance as per last balance sheet (Refer Note 4.1(b))	701.20		701.20	
Less: Income recognised for the year (Refer Note 20)	56.53	644.67	56.53	644.67
c. Debenture redemption reserve				
Balance as per last balance sheet (Refer Note 29)		62.50		62.50
d. General reserve				
Balance as per last balance sheet (Refer Note 4.1(d))		15,465.74		15,465.74
e. Surplus				
Balance as per last balance sheet	(43,735.37)		(38,304.87)	
Add/(less): Profit / (loss) as per Statement of Profit and Loss	(3,488.66)	(47,224.03)	(5,430.50)	(43,735.37)
		(9,883.48)		(6,394.82)

Note 4.1(b): Deferred government grant received in relation to Property, Plant and Equipment in pursuant to Industrial Policy and various schemes announced by Ministry of Textiles of Government of India and Government of Andhra Pradesh

Note 4.1(d): During the financial year 2010-11, the Company has recognised amount of Rs 5,836.92 lakhs in General Reserve towards difference between book value and fair value of lands in pursuant to scheme of amalgamation with M/s. NSL Textiles (Edlapadu) Limited and M/s. Prabhat Industrial Corporation Limited as approved by the High Court. The year-end balance in general reserve includes Rs 5,709.71 lakhs (Previous year: Rs 5,709.71 lakhs) credited towards fair value in pursuant to aforesaid scheme of amalgamation.

5 Long-term borrowings
Secured (Refer Note 28)

	Non current portion September 30, 2023	Current maturities September 30, 2023	Non current portion March 31, 2023	Current maturities March 31, 2023
a. Term loans from banks	-	3,478.23	1,820.31	3,598.16
b. Optionally convertible debentures held by lender banks	36,128.00	910.00	37,025.33	20.00

Unsecured (Refer Note 28 & 41)

	Non current portion September 30, 2023	Current maturities September 30, 2023	Non current portion March 31, 2023	Current maturities March 31, 2023
a. Optionally convertible debentures held by related parties	250.00	-	250.00	-
b. Compulsorily convertible debentures held by related parties	33,070.00	-	33,070.00	-
c. Inter-corporate deposits due to related parties	2,817.20	130.43	2,817.20	130.43

72,265.20	4,518.66	74,982.84	3,748.59
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6 Trade payables

	Long-term September 30, 2023	Short-term September 30, 2023	Long-term March 31, 2023	Short-term March 31, 2023
a. Total outstanding dues of micro enterprises and small enterprises	-	1.27	-	92.99
b. Total outstanding dues of creditors other than micro enterprises and small enterprises	1,355.11	16,041.67	1,355.11	11,018.71
	1,355.11	16,042.94	1,355.11	11,111.70

Additional information -

- Disclosure of transaction with micro enterprises and small enterprises given at Note 42
- Ageing of trade payables given at Note 44

7 Other liabilities

	Long-term September 30, 2023	Current September 30, 2023	Long-term March 31, 2023	Current March 31, 2023
Interest accrued but not due on borrowings	69.99	-	69.99	-
Interest accrued and due on borrowings (Refer Note 28)	-	156.89	-	120.37
Creditors for capital goods	-	49.56	-	60.65
Advance received from customers	-	734.69	-	292.38
Advance received for sale of property, plant and equipment	-	-	-	-
Security deposit from customers	36.60	5.00	36.60	5.00
Retention money payable	-	31.87	-	31.87
Other liabilities -				
- Employee dues payable	-	1,305.94	-	1,131.24
- Statutory liabilities	-	234.28	-	303.18
- Other payables	-	5,520.47	-	3,688.64
	106.59	8,038.70	106.59	5,633.33

NSL TEXTILES LIMITED
Notes forming part of Standalone Financial Statements as at Sept 30, 2023

(All amounts are in Rs. in lakhs except for shares data or otherwise stated)

Note No.	As at September 30, 2023		As at March 31, 2023	
	Long-term September 30, 2023	Short-term September 30, 2023	Long-term March 31, 2023	Short-term March 31, 2023
8 Provisions				
Provision for employee benefits (Refer Note 33)				
Provision for gratuity	932.12	69.32	923.70	69.32
Provision for compensated absences	83.17	10.43	80.58	10.43
	1,015.29	79.75	1,004.28	79.75
9 Short-term borrowings	September 30, 2023		March 31, 2023	
Secured				
Loans from banks (Refer Note 28)				
Cash credit facility		15,819.53		15,502.57
Current maturities of long-term borrowings (Refer Note 5)				
Term loans from banks		3,478.23		3,598.16
Optionally convertible debentures held by lender banks		910.00		20.00
Inter-corporate deposits due to related parties		130.43		130.43
		20,338.19		19,251.16
11 Non-current investments	Numbers	Amount	Numbers	Amount
	September 30, 2023	September 30, 2023	March 31, 2023	March 31, 2023
A Unquoted, Trade investments and carried at cost				
a Investments in equity instruments of subsidiaries (Fully paid-up, Face value of Rs 10.00 each)				
Sree Anantha Lakshmi Textiles Private Limited	2,851,100	845.48	2,851,100	845.48
Sree Venkataraya Cotton Mills Private Limited	882,900	118.86	882,900	118.86
b Investments in equity shares of foreign Joint venture (Face value of Hong-kong dollar 1.00 each, paid up)				
NSL Fashion Trends Limited, Hong Kong	156,000	13.36	156,000	13.36
		977.70		977.70
Less: Provision for diminution in value of investments		977.70		977.70
Total Trade investments		-		-
B Non-trade investments				
Investments in Government securities				
National Savings Certificates		0.12		0.12
(deposited with Government Authorities for obtaining various licenses and registrations)				
		0.12		0.12
Additional information:				
(i) Aggregate amount of unquoted investments		977.82		977.82
(ii) Aggregate amount of provision made for diminution in value of unquoted investments		977.70		977.70
12 Deferred tax asset (net)	September 30, 2023	September 30, 2023	March 31, 2023	March 31, 2023
Deferred tax assets on account of:				
Expenditure charged to Statement of Profit and Loss but allowable for tax purposes only on payment basis	1,813.24		1,813.24	
Carry forward of depreciation losses under tax laws	19,013.15		19,013.15	
Deferred tax asset (gross)		20,826.39		20,826.39
Deferred tax liability on account of difference between tax depreciation and depreciation charged to Statement of Profit and Loss	14,850.79		14,850.79	
Deferred tax liability (gross)		14,850.79		14,850.79
		5,975.60		5,975.60

Note: Deferred tax assets further not recognised for the year Rs. 4,572.47 lakhs (Previous year: Rs. 4,254.50 lakhs)

NSL TEXTILES LIMITED
Notes forming part of Standalone Financial Statements as at Sept 30, 2023

(All amounts are in Rs. in lakhs except for shares data or otherwise stated)

Note No.	As at September 30, 2023		As at March 31, 2023	
	Long-term September 30, 2023	Short-term September 30, 2023	Long-term March 31, 2023	Short-term March 31, 2023
13 Loans and advances				
(Unsecured, considered good except otherwise stated)				
Capital advances considered good	47.03	-	612.03	-
Capital advances considered doubtful	2.53	-	2.53	-
Taxes and other amounts paid under protest	-	388.42	-	134.92
Tax deducted at source and tax collected at source	-	214.87	-	156.35
Income tax refund receivable	-	34.82	-	34.82
Prepaid expenses	41.52	264.92	40.62	133.12
GST input tax credits carry forward	-	552.73	-	648.33
GST refund receivable	-	131.85	-	37.86
TUF interest rebate receivable	-	3,004.50	-	3,004.50
Power incentive receivable	-	13,894.14	-	13,894.14
Sales tax incentive receivable	-	133.09	-	133.09
Export incentives receivable	-	158.85	-	82.97
Loans and advances due by employees	23.40	1.20	23.40	75.25
Claims receivable	-	91.84	-	-
MAT credit entitlement	270.94	-	267.24	3.70
Other advances recoverable in cash or kind or for value to be received -				
- Considered good	-	1,271.89	-	433.61
- Considered doubtful	-	2,697.59	-	2,697.59
	385.42	22,840.71	945.82	21,470.25
Less: Provision for doubtful advances to the extent considered doubtful	2.53	1,350.32	2.53	1,350.32
	382.89	21,490.39	943.29	20,119.93
Additional information -				
a. Advance to subsidiaries include from following related parties and private companies in which any Director is a Director				
M/s. Sree Anantha Lakshmi Textiles Private Limited, subsidiary	-	-	-	-
14 Other assets				
(Unsecured, considered good except otherwise stated)				
Security deposits	1,708.68	-	1,708.04	-
Trade deposits against service contracts	650.00	-	650.00	-
Deposits with banks having a maturity exceeding 12 months	635.92	-	1,033.21	-
Interest accrued	-	138.12	-	147.15
Property, Plant and Equipment held for disposal	-	77.35	-	94.35
	2,994.60	215.47	3,391.25	241.50
Less: Provision for impairment loss on trade deposits	325.00	-	325.00	-
	2,669.60	215.47	3,066.25	241.50
Additional information -				
Deposits with Banks having a maturity exceeding 12 months includes deposits held as margin money against which lien is marked for obtaining guarantees, letters of credit from banks and debt-service coverage	635.92	-	1,033.21	-
15 Inventories				
(Valued at lower of cost and net realisable value, Refer Note 2)				
Raw materials		3,063.36		6,128.23
Work-in-progress		4,853.30		3,612.90
Finished goods		8,615.16		5,336.62
Stores, spares, packing and other material		1,384.44		1,173.61
		17,916.26		16,251.36

NSL TEXTILES LIMITED

Notes forming part of Standalone Financial Statements as at Sept 30, 2023

(All amounts are in Rs. in lakhs except for shares data or otherwise stated)

Note No.	As at September 30, 2023	As at March 31, 2023
16 Trade receivables		
Secured considered good	14.53	14.53
Unsecured, considered good	7,787.75	5,771.36
Unsecured, considered doubtful	909.14	894.88
	8,711.42	6,680.77
Less: Provision for doubtful trade receivables	909.14	894.88
	7,802.28	5,785.89
Additional information -		
a. Other trade receivables include due from following related parties and private companies in which any director is a Director		
M/s. NSL Fashion Trends Limited, Foreign Joint Venture	- 24.76	- 24.76
b. Ageing of trade receivables disclosed in Note 43		
17 Cash and cash equivalents:	September 30, 2023	March 31, 2023
Cash and cash equivalents		
Balances with banks on current accounts	189.79	24.88
Cash on hand in Indian currency	15.09	11.48
Cash on hand in foreign currency	3.86	2.10
	208.74	38.46
Other bank balances		
Fixed deposits with banks having a maturity of 4 to 12 months from acquisition date and held as margin money against which lien is marked for obtaining guarantees and letters of credit from banks	1,159.78	1,037.06
	1,368.52	1,075.52

NSL TEXTILES LIMITED
Notes forming part of Standalone Financial Statements for the period ending on Sept 30, 2023

(All amounts are in Rs.in lakhs except for shares data or otherwise stated)

Note No.	For the period ended September 30, 2023	For the year ended March 31, 2023
18 <u>Sale of products</u>		
Cotton yarn	26,190.65	39,208.24
Cotton grey fabric	54.64	4,078.56
Cotton finished fabric	20,157.52	44,276.78
Nose masks	-	0.60
Cotton seed	407.59	1,062.67
Cotton/yarn waste	5,276.62	4,279.73
Dyed yarn	590.45	2,435.17
Cotton lint	250.77	1.10
	52,928.24	95,342.85
19 <u>Sale of services</u>		
Job work charges *^	1,228.00	1,206.72
Testing charges	0.46	0.18
Lease income	113.80	172.24
	1,342.26	1,379.14
<i>*^ including unbilled revenue</i>		
20 <u>Other operating revenues</u>		
Export incentive	312.86	577.39
Sales tax incentive and refunds	-	78.53
Amortized capital grant	-	56.53
Insurance claims	249.05	902.62
Other operating income	38.23	78.72
	600.14	1,693.79
21 <u>Other income</u>		
Sale of scrap	109.67	402.11
Interest income	83.82	298.03
Net gain on sale of property, plant and equipment	-	5.64
Net gain from foreign exchange fluctuations	18.27	37.78
Credit balances written back (net)	-	-
Miscellaneous income	11.44	30.47
	223.20	774.03
22 <u>Cost of materials consumed</u>		
Cost of raw materials consumed		
Stock at the commencement of the year	6,128.23	5,505.41
Add: Purchases during the year	33,477.46	58,031.50
	39,605.69	63,536.91
Less: Stock at the end of the year	3,063.36	6,128.23
	36,542.33	57,408.68
Add: Cost of packing and other materials consumed during manufacturing	2,262.06	3,976.71
	38,804.39	61,385.39

Note: Consumption disclosed is on the basis of derived figure.

NSL TEXTILES LIMITED
Notes forming part of Standalone Financial Statements for the period ending on Sept 30, 2023

(All amounts are in Rs.in lakhs except for shares data or otherwise stated)

Note No.	For the period ended September 30, 2023	For the year ended March 31, 2023
23 Purchases of stock-in-trade		
Cotton Yarn	-	-
Cotton Lint	222.76	-
Fabric	-	32.72
Garments	-	-
Sowing seed	-	-
	222.76	32.72
24 Changes in inventories		
Stock at the commencement of the year		
Work-in-progress		
- Cotton Lint	1,373.46	1,938.72
- Cotton Yarn	1,041.82	1,348.26
- Cotton Fabric	1,197.62	1,847.81
Finished goods		
- Cotton Lint	26.98	14.77
- Cotton Yarn	2,191.16	1,474.79
- Cotton Fabric	2,428.23	3,724.94
- Others	690.25	359.49
	8,949.52	10,708.78
Stock at the end of the year		
Work-in-progress		
- Cotton Lint	1,556.76	1,373.46
- Cotton Yarn	1,110.23	1,041.82
- Cotton Fabric	2,186.31	1,197.62
Finished goods		
- Cotton Lint	35.27	26.98
- Cotton Yarn	2,807.55	2,191.16
- Cotton Fabric	5,439.19	2,428.23
- Others	333.17	690.25
	13,468.48	8,949.52
(Increase)/ Decrease in inventory of finished goods and work-in-progress	(4,518.96)	1,759.26
25 Employee benefits expense		
Salaries, wages, bonus and other allowances	4,157.75	7,024.88
Contribution to provident and other funds	269.57	425.00
Staff and labour welfare expenses	322.35	493.91
	4,749.67	7,943.79

NSL TEXTILES LIMITED
Notes forming part of Standalone Financial Statements for the period ending on Sept 30, 2023

(All amounts are in Rs.in lakhs except for shares data or otherwise stated)

Note No.	For the period ended September 30, 2023	For the year ended March 31, 2023
26 Finance costs		
Interest on long-term borrowings	220.77	703.29
Interest on short-term borrowings	876.46	1,521.41
Other borrowing costs	72.16	44.65
Interest on statutory payments	9.47	14.40
	1,178.86	2,283.75
27 Other expenses		
Power and fuel (net)	8,823.46	13,184.97
Consumption of stores and spare parts (including packing materials)	1,830.34	4,356.21
Other processing charges	30.97	193.91
Other manufacturing expenses	2,672.33	3,978.60
Repair and maintenance of plant and equipment	418.21	944.52
Repair and maintenance of buildings	84.08	178.19
Repair and maintenance of other assets	50.71	95.43
Rent	64.49	151.76
Insurance	161.63	292.29
Rates and taxes, excluding taxes on income	45.05	190.88
Freight and other expenses	583.44	998.95
Discount on sales	92.54	320.87
Commission on sales	246.71	268.32
Legal and professional charges	168.11	203.64
Security charges	119.24	212.80
Directors' sitting fee	10.40	12.90
Auditors' remuneration		
As Auditor	-	6.50
As Tax Auditor	-	1.50
For other services	0.23	0.60
Net loss on transfer of property, plant and equipment	-	-
Bad receivables, loans, advances and balances written off	-	7.70
Provision for doubtful trade receivables, loans and advances (net)	14.26	1.82
Loss on sale of export incentive scrips	-	45.41
Provision for diminution in value of assets	-	13.77
Miscellaneous expenses	416.70	867.48
	15,832.90	26,529.02

NSL TEXTILES LIMITED
Notes forming part of Standalone Financial Statements for the period ending on Sept 30, 2023

(All amounts are in Rs.in lakhs except for shares data or otherwise stated)

Note 10: Property, Plant and Equipment and Intangible assets

Particulars	Gross carrying amount			Depreciation and amortisation				Net carrying amount		
	At the beginning of the year	Additions during the period	Deletions during the period	At the end of the period	Accumulated upto the beginning of the year	For the period	On deletions	Accumulated upto the end of the period	At the end of the period	At the beginning of the year
a. Property, plant and equipment										
Freehold land	7,684.33	-	-	7,684.33	-	-	-	-	7,684.33	7,684.33
Freehold land given on operating lease	262.18	-	-	262.18	-	-	-	-	262.18	262.18
Factory buildings	16,894.01	-	-	16,894.01	7,041.84	265.79	-	7,307.63	9,586.38	9,852.17
Factory buildings on leasehold land	157.57	-	-	157.57	61.72	2.47	-	64.19	93.38	95.85
Non factory buildings	7,581.03	-	-	7,581.03	2,830.18	61.66	-	2,891.84	4,689.19	4,750.85
Non factory buildings given on operating lease	33.83	-	-	33.83	11.43	0.55	-	11.98	21.85	22.40
Non factory buildings on leasehold land	43.30	-	-	43.30	18.73	0.62	-	19.35	23.95	24.57
Plant and Equipment	105,038.13	103.85	-	105,141.98	56,080.52	1,925.34	-	58,005.86	47,136.12	48,957.61
Tools and Templates	1,458.70	4.82	-	1,463.52	1,194.90	21.79	-	1,216.69	246.83	263.80
Electrical installations	4,949.85	-	-	4,949.85	4,560.12	16.99	-	4,577.11	372.74	389.73
Furniture and Fixtures	494.34	12.23	-	506.57	423.42	4.67	-	428.09	78.48	70.92
Vehicles	196.01	2.70	-	198.71	101.67	3.66	-	105.33	93.38	94.34
Office equipment	293.32	2.36	-	295.68	265.64	1.94	-	267.58	28.10	27.68
Computers	381.33	5.35	-	386.68	339.29	2.46	-	341.75	44.93	42.04
Total	145,467.93	131.31	-	145,599.24	72,929.46	2,307.94	-	75,237.40	70,361.84	72,538.47
Previous Year	144,033.94	1,433.99	-	145,467.94	68,275.52	4,653.93	-	72,929.45	72,538.48	
b. Intangible assets										
Computer software	468.02	-	-	468.02	401.71	4.94	-	406.65	61.37	66.31
Total	468.02	-	-	468.02	401.71	4.94	-	406.65	61.37	66.31
Previous Year	467.73	0.29	-	468.02	390.98	10.73	-	401.71	66.31	