

Pulford Air & Gas

Balance Sheet as at March 31, 2022

Balance Sheet	Note	As At March 31, 2022	In A\$ Ones As At March 31, 2021
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	<a href="#">3a</a>	4,36,015	3,75,731
Right of use assets	<a href="#">3b</a>	14,54,050	18,67,004
Capital work-in-progress	<a href="#">3a</a>	-	-
Other intangible assets	<a href="#">5</a>	42,674	49,880
<b>Financial assets</b>			
(i) Investments	<a href="#">6</a>	36,10,015	36,10,015
(ii) Loans	<a href="#">7</a>	-	-
(iii) Other financial assets	<a href="#">8</a>	1,35,330	1,52,080
Deferred tax assets (Net)	<a href="#">26c</a>	3,41,992	3,46,588
Current tax assets (net)	<a href="#">26b</a>	1,26,425	-
<b>Total non-current assets</b>		<b>61,46,501</b>	<b>64,01,298</b>
<b>Current Assets</b>			
Inventories	<a href="#">10</a>	15,73,733	17,56,733
<b>Financial assets</b>			
(i) Trade receivables	<a href="#">11</a>	15,12,613	30,03,253
(ii) Cash and cash equivalents	<a href="#">12</a>	13,83,945	15,69,305
(iii) Bank balances other than (ii) above	<a href="#">13</a>	1,46,556	-
Other current assets	<a href="#">16</a>	2,43,858	3,07,376
<b>Total current assets</b>		<b>48,60,705</b>	<b>66,36,667</b>
<b>Total Assets</b>		<b>1,10,07,206</b>	<b>1,30,37,965</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
Equity share capital	<a href="#">17</a>	13,64,000	13,64,000
Other equity	<a href="#">18</a>	52,31,261	47,58,875
<b>Total equity</b>		<b>65,95,261</b>	<b>61,22,875</b>
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
<b>Financial liabilities</b>			
(i) Long term borrowings	<a href="#">19a</a>	(2,98,455)	6,01,152
(ii) Lease liabilities	<a href="#">3b</a>	12,16,966	15,65,535
Provisions	<a href="#">21</a>	77,225	1,12,017
<b>Total non-current liabilities</b>		<b>9,95,736</b>	<b>22,78,704</b>
<b>Current liabilities</b>			
<b>Financial liabilities</b>			
(ii) Lease liabilities	<a href="#">3b</a>	3,80,020	4,13,635
(iii) Trade payables			
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	<a href="#">22</a>	18,29,427	22,76,427
(iv) Other financial liabilities	<a href="#">23</a>	6,48,938	4,94,648
Provisions	<a href="#">24</a>	14,910	14,910
Current tax liabilities (net)	<a href="#">26b</a>	-	7,43,535
Other current liabilities	<a href="#">25</a>	5,42,914	6,93,231
<b>Total current liabilities</b>		<b>34,16,209</b>	<b>46,36,386</b>
<b>Total liabilities</b>		<b>44,11,945</b>	<b>69,15,090</b>
<b>Total equity and liabilities</b>		<b>1,10,07,206</b>	<b>1,30,37,965</b>

Pulford Air & Gas

Profit & Loss Account for the year ended March 31, 2022

Statement of Profit and Loss	Note	In A\$ Ones	
		April 01, 2021 to March 31, 2022	April 01, 2020 to March 31, 2021
Revenue from operations	<a href="#">27</a>	1,23,06,658	1,68,00,434
Other income	<a href="#">28</a>	1,97,921	98,629
<b>Total income</b>		<b>1,25,04,579</b>	<b>1,68,99,063</b>
<b>Expenses</b>			
Cost of materials consumed	<a href="#">29</a>	1,14,797	(1,23,573)
Purchases of stock-in-trade	<a href="#">30</a>	55,99,958	92,08,249
Changes in Inventories of finished goods, work-in-progress and stock-in-trade	<a href="#">31</a>	1,83,000	2,35,758
Employee benefits expenses	<a href="#">32</a>	43,83,707	29,02,012
Finance costs	<a href="#">33</a>	78,691	84,025
Depreciation and amortisation expenses	<a href="#">34</a>	5,96,196	7,60,546
Other expenses	<a href="#">35</a>	8,82,971	8,88,418
<b>Total expenses</b>		<b>1,18,39,320</b>	<b>1,39,55,435</b>
<b>Profit before exceptional items, share of net profits of investments accounted for using equity method and tax</b>		<b>6,65,259</b>	<b>29,43,628</b>
Share of profit/(loss) of joint ventures accounted for using equity method		-	-
Exceptional items		-	-
<b>Profit before tax</b>		<b>6,65,259</b>	<b>29,43,628</b>
<b>Income tax expense</b>			
- Current tax		-	-
- Deferred tax		1,92,874	8,56,883
<b>Profit for the year from continuing operations</b>		<b>4,72,385</b>	<b>20,86,745</b>
<b>Profit for the year</b>		<b>4,72,385</b>	<b>20,86,745</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to profit or loss</b>			
Change in fair value of FVOCI equity instruments		-	-
Remeasurement of post-employment benefit obligations		-	-
Income tax relating to these items		-	-
<b>Items that will be reclassified to profit or loss</b>			
Changes in fair value of interest rate swap		-	-
Deferred tax relating to above changes in interest rate swap		-	-
<b>Other comprehensive income for the year, net of tax</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>		<b>4,72,385</b>	<b>20,86,745</b>

Pulford Air & Gas  
Schedules to the Balance Sheet as at March 31, 2022

	As At March 31, 2022	In A\$ Ones As At March 31, 2021
<b>6. Investments (Non-current)</b>		
(i) At Cost		
Investment in Equity instruments (fully paid-up) (Unquoted )		
Investments In Subsidiaries (wholly owned)		
Investments In Joint Ventures		
Investments in Partnership Firms		
(ii) At fair value through other comprehensive Income		
Investments in Equity Instruments-(fully paid-up) (Quoted)		
Investments In Preference Shares		
Investments In Government Or Trust Securities		
Investments In Debentures Or Bonds		
Investment in Equity instruments (fully paid-up) (Unquoted)		
Investment in step subsidiaries- Eliminating items	36,10,015	36,10,015
<b>Total</b>	<b>36,10,015</b>	<b>36,10,015</b>
<b>8. Other financial assets (Non-current)</b>		
Security deposits	1,35,330	1,52,080
<b>Total</b>	<b>1,35,330</b>	<b>1,52,080</b>
<b>10. Inventories</b>		
(d) Stock-in-trade	15,73,733	17,56,733
<b>Total</b>	<b>15,73,733</b>	<b>17,56,733</b>
<b>11. Trade receivables</b>		
Unsecured, considered good	15,12,613	30,03,253
Unsecured, considered doubtful	-	-
	15,12,613	30,03,253
Less: Allowance for doubtful debts(expected credit loss allowance)	-	-
<b>Total</b>	<b>15,12,613</b>	<b>30,03,253</b>
<b>12. Cash and cash equivalents</b>		
(a) Cash on hand	699	999
(c) Balance with banks		
- In current accounts	13,83,246	14,21,750
- In deposit accounts (with original maturity of 3 months or less)	-	1,46,556
<b>Total</b>	<b>13,83,945</b>	<b>15,69,305</b>

**Pulford Air & Gas**

**Schedules to the Balance Sheet as at March 31, 2022**

**13. Bank balances other than (ii) above**

- In deposit accounts (with original maturity period of more than 3 months but less than 12 months)\*

**Total**

1,46,556 -

1,46,556 -

**15. Other financial asset**

**Derivative instruments not designated as hedges**

**Derivative instruments designated as hedges**

Interest rate swap - -

**Others**

**16. Other current assets**

Prepaid expenses 2,27,108 3,07,376

Balance with Government authorities - -

Rent advances 16,750 -

**Total** 2,43,858 3,07,376

**17. Equity Share capital**

In A\$ Ones

As At March 31, As At March 31,  
2022 2021

**Authorised**

Equity shares of ₹ 1 each/- : ₹ 300 million

**Issued, Subscribed and fully paid up**

Equity shares of ₹ 1 each/- 13,64,000 13,64,000

**Total** 13,64,000 13,64,000

**18. Other Equity**

In A\$ Ones

As At March 31, As At March 31,  
2022 2021

**Reserves & Surplus**

Retained earnings 52,31,261 47,58,875

**Total** 52,31,261 47,58,875

**18. Other equity- Movement during the year**

In A\$ Ones

As At March 31, As At March 31,  
2022 2021

**a) Capital reserve**

Opening balance - -

Additions during the year - -

Deductions/adjustments during the year - -

**Closing balance** - -

**b) Securities Premium reserve**

Opening balance - -

Additions during the year - -

Deductions/adjustments during the year - -

**Closing balance** - -

**Pulford Air & Gas**

**Schedules to the Balance Sheet as at March 31, 2022**

**c) Statutory reserve**

Opening balance	-	-
Additions during the year	-	-
Deductions/adjustments during the year	-	-
<b>Closing balance</b>	<b>-</b>	<b>-</b>

**d) General reserve**

Opening balance	-	-
Additions during the year	-	-
Deductions/adjustments during the year	-	-
<b>Closing balance</b>	<b>-</b>	<b>-</b>

**e) Share option outstanding account**

Opening balance	-	-
Employee stock option expense	-	-
Deductions/adjustment during the year	-	-
<b>Closing balance</b>	<b>-</b>	<b>-</b>

**f) Retained earnings**

Opening balance (Elimination Purpose)	6,63,737	6,63,737
Opening balance	40,95,139	20,08,393
Net profit for the period	4,72,385	20,86,745
Item of other comprehensive income recognised directly in retained earnings		
<b>Appropriations</b>	-	-
General Reserve	-	-
Dividend on equity shares (including Dividend distribution tax)	-	-
<b>Closing balance</b>	<b>52,31,261</b>	<b>47,58,875</b>

**g) Treasury Stock**

Opening balance	-	-
Additions during the year	-	-
Deductions/adjustments during the year	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>

**h) Other Reserves**

**FVOCI - Equity instruments**

Opening balance	-	-
Additions during the year	-	-
Deductions/adjustments during the year	-	-
<b>Closing balance</b>	<b>-</b>	<b>-</b>

**Cash flow hedge reserve**

Opening balance	-	-
Changes in fair value of interest rate swap (net of tax)	-	-
Deductions/(Adjustments) during the year	-	-
<b>Closing balance</b>	<b>-</b>	<b>-</b>

Pulford Air & Gas  
Schedules to the Balance Sheet as at March 31, 2022

Foreign currency translation reserve

Changes in Foreign currency translation reserve	-	-
Add/less: Amounts recognized in Profit or loss on loss of control over subsidiary	-	-
<b>Closing balance</b>	<b>-</b>	<b>-</b>

i)Capital Redemption Reserve

j)Revaluation Reserve

	As At March 31, 2022	In A\$ Ones As At March 31, 2021
<b>19. Borrowings</b>		
(a) Borrowings (Non-current)		
Secured		
-from Banks		
Unsecured		
-from Others		
- Inter corporate loans	(2,98,455)	6,01,152
<b>Non-current borrowings</b>	<b>(2,98,455)</b>	<b>6,01,152</b>
<b>Non-current borrowings</b>	<b>(2,98,455)</b>	<b>6,01,152</b>
<b>21.Provisions</b>		
Provision for compensated absences	77,225	1,12,017
<b>Total</b>	<b>77,225</b>	<b>1,12,017</b>
<b>22.Trade payables</b>		
Others		
Other creditors	18,29,427	22,76,427
<b>Total</b>	<b>18,29,427</b>	<b>22,76,427</b>
<b>23.Other financial liabilities</b>		
Derivatives not designated as hedges		
Derivative instruments designated as hedges		
Others		
Employee benefit expenses payable	6,48,938	4,94,648
<b>Total</b>	<b>6,48,938</b>	<b>4,94,648</b>
<b>24.Provisions</b>		
Provision for Warranty	14,910	14,910
<b>Total</b>	<b>14,910</b>	<b>14,910</b>
<b>25.Other current liabilities</b>		
Advances received from customers	3,77,919	4,99,357
Statutory payable	1,64,996	1,93,874
Other liabilities	(1)	-
<b>Total</b>	<b>5,42,914</b>	<b>6,93,231</b>

Pulford Air & Gas  
Schedules to the Balance Sheet as at March 31, 2022

	As At March 31, 2022	In A\$ Ones As At March 31, 2021
<b>26. Income taxes</b>		
<b>(a) Income tax expense</b>		
<b>Current tax</b>		
Current tax on profits for the year	-	-
<b>Total current tax expense</b>	<u>-</u>	<u>-</u>
<b>Deferred tax</b>		
Decrease/(increase) in deferred tax assets	1,92,874	8,56,883
<b>Total deferred tax expense/ (benefit)</b>	<u>1,92,874</u>	<u>8,56,883</u>
<b>Income tax expense</b>	<u>1,92,874</u>	<u>8,56,883</u>
<b>(b) Income tax assets/ liabilities</b>		
<b>(i) Current tax assets (net)</b>	1,26,425	-
<b>(ii) Current tax liabilities (net)</b>	-	7,43,535
<b>Net current tax asset/ (liability) at the end of the year</b>	<u>1,26,425</u>	<u>(7,43,535)</u>
<b>Movement during the year:</b>		
Opening balance	(7,43,535)	(2,586)
Add: Income tax paid during the year	8,69,960	(7,40,949)
Less: Current tax payable for the year	-	-
Income tax on other comprehensive income	-	-
Less : MAT credit adjusted	-	-
<b>Closing balance</b>	<u>1,26,425</u>	<u>(7,43,535)</u>
<b>(c) Deferred tax assets / liabilities</b>		
<b>(i) Deferred tax assets (net)</b>	3,41,992	3,46,588
<b>(ii) Deferred tax liabilities</b>	-	-
<b>Net deferred tax asset/(liability) at the end of the year</b>	<u>3,41,992</u>	<u>3,46,588</u>
<b>Movement during the year</b>		
Net deferred tax asset/(liability) at the beginning of the year	3,46,588	2,40,662
Credits/ (Charge) in Profit and loss relating to temporary differences	(1,92,874)	(8,56,883)
Credits/ (Charge) in Other comprehensive income on account of timing differences	-	-
Translation differences	1,88,278	9,62,809
<b>Net deferred tax asset/(liability ) at the end of the year</b>	<u>3,41,992</u>	<u>3,46,588</u>

**Pulford Air & Gas**

**Schedules to the Profit & Loss Account for the year/period ended March 31, 2022**

	April 01, 2021 to March 31, 2022	In A\$ Ones April 01, 2020 to March 31, 2021
<b>27.Revenue from operations</b>		
<b>Revenue from contracts with customers</b>		
Sale of products	63,38,826	1,14,37,786
Sale of services	59,67,832	53,62,648
<b>Total</b>	<b>1,23,06,658</b>	<b>1,68,00,434</b>
<b>28.Other income</b>		
Interest income - Others	304	602
Profit on sale of assets	66,909	-
Net gain on foreign currency transaction and translation (other than considered as finance cost)	24,385	2,37,374
Miscellaneous income (net)	1,06,323	(1,39,347)
<b>Total</b>	<b>1,97,921</b>	<b>98,629</b>
<b>29.Cost of material consumed</b>		
Opening stock of raw materials	-	-
Purchases	1,14,797	(1,23,573)
<b>Total</b>	<b>1,14,797</b>	<b>(1,23,573)</b>
<b>Less:</b>		
Inventory of materials at the end of the year	-	-
<b>Cost of material consumed</b>	<b>1,14,797</b>	<b>(1,23,573)</b>
*excludes R&D inventory		
<b>30.Purchases of stock in trade</b>		
Purchase of other traded goods	55,99,958	92,08,249
<b>Total</b>	<b>55,99,958</b>	<b>92,08,249</b>
<b>31.Changes in inventories of finished goods, work-in-progress and traded goods</b>		
<b>Opening inventory*</b>		
Finished goods	-	-
Work-in-progress	-	-
Stock-in-trade	17,56,733	19,92,491
<b>Total</b>	<b>17,56,733</b>	<b>19,92,491</b>
<b>Closing inventory*</b>		
Finished goods	-	-
Work-in-progress	-	-
Stock-in-trade	15,73,733	17,56,733
<b>Total</b>	<b>15,73,733</b>	<b>17,56,733</b>
<b>Net change in inventory</b>	<b>1,83,000</b>	<b>2,35,758</b>



**Pulford Air & Gas**

**Schedules to the Profit & Loss Account for the year/period ended March 31, 2022**

	April 01, 2021 to March 31, 2022	In A\$ Ones April 01, 2020 to March 31, 2021
<b>32. Employee benefit expenses</b>		
Salaries, wages and bonus	40,22,729	25,87,662
Contribution to Provident fund & Superannuation scheme	3,30,936	2,92,069
Staff welfare expenses	30,042	22,281
<b>Total</b>	<b>43,83,707</b>	<b>29,02,012</b>
<b>33. Finance costs</b>		
Interest expense (relating to lease liabilities)	78,691	84,025
<b>Total</b>	<b>78,691</b>	<b>84,025</b>
<b>34. Depreciation and amortisation expense</b>		
Depreciation of property, plant and equipment	1,75,634	3,54,895
Depreciation of right of use assets	4,20,562	4,05,651
<b>Total</b>	<b>5,96,196</b>	<b>7,60,546</b>
<b>35. Other expenses</b>		
<b>Repairs and maintenance</b>		
-Others	4,47,006	5,04,806
Communication expenses	51,399	48,993
Power and fuel	13,414	11,872
Travelling & conveyance	60,476	47,721
Insurance	37,947	50,635
Advertisement & publicity	10,623	13,691
Printing and stationery	13,972	11,275
Rates and taxes	1,507	635
Subscription & membership	2,644	2,132
CSR expenses	-	89
Rent	1,28,890	1,31,815
Legal and consultancy charges	87,040	30,234
Bank charges	10,762	10,689
Bad debts written off & Provision for doubtful advances and debts	1,275	6,062
Miscellaneous expenses	16,016	17,769
<b>Total</b>	<b>8,82,971</b>	<b>8,88,418</b>

3(a). Property, plant and equipment As At March 31, 2022

In A\$ Ones

Particulars	Land	Building	Plant & Machinery	Office equipment	Furniture and Fixtures	Vehicle	Canteen Equipments	Total	Capital Work-in-Progress
<b>Gross carrying amount</b>									
Opening gross carrying amount	-	-	2,20,666	65,704	24,255	2,92,074	-	6,02,699	-
Closing gross carrying amount	-	-	2,20,666	65,704	24,255	2,92,074	-	6,02,699	-
<b>Accumulated depreciation</b>									
Opening accumulated depreciation	-	-	-	10,999	-	-	-	10,999	-
Closing accumulated depreciation	-	-	-	10,999	-	-	-	10,999	-
<b>Net carrying amount</b>	-	-	2,20,666	54,705	24,255	2,92,074	-	5,91,700	-
Gross block (GL Accounts)	-	-	1,80,799	1,60,565	26,806	6,24,817	-	9,92,987	-
Accumulated depreciation (GL Accounts)	-	-	1,37,548	1,04,959	14,042	3,00,423	-	5,56,972	-
<b>Net block (GL)</b>	-	-	43,251	55,606	12,764	3,24,394	-	4,36,015	-
Difference-Schedule Vs. GL	-	-	1,77,415	(901)	11,491	(32,320)	-	1,55,685	-

3(a). Property, plant and equipment As At March 31, 2021

In A\$ Ones

Particulars	Land	Building	Plant & Machinery	Office equipment	Furniture and Fixtures	Vehicle	Canteen Equipments	Total	Capital Work-in-Progress
<b>Gross carrying amount</b>									
Opening gross carrying amount	-	-	2,20,666	65,704	24,255	2,92,074	-	6,02,699	-
Closing gross carrying amount	-	-	2,20,666	65,704	24,255	2,92,074	-	6,02,699	-
<b>Accumulated depreciation</b>									
Opening accumulated depreciation	-	-	-	10,999	-	-	-	10,999	-
Closing accumulated depreciation	-	-	-	10,999	-	-	-	10,999	-
<b>Net carrying amount</b>	-	-	2,20,666	54,705	24,255	2,92,074	-	5,91,700	-
Gross block (GL Accounts)	-	-	2,35,569	1,35,159	26,806	4,78,788	-	8,76,322	-
Accumulated depreciation (GL Accounts)	-	-	1,77,952	87,452	10,211	2,24,976	-	5,00,591	-
<b>Net block (GL)</b>	-	-	57,617	47,707	16,595	2,53,812	-	3,75,731	-
Difference-Schedule Vs. GL	-	-	1,63,049	6,998	7,660	38,262	-	2,15,969	-

Pulford Air & Gas

3. Leases March 31, 2022

3(b)(i) Right of use assets As At March 31, 2022

Particulars	Land	Building	Plant & Machinery	Office equipment	Furniture & Fixtures	Vehicle	In A\$ Ones Total
<b>Gross carrying amount</b>							
Opening gross carrying amount	-	25,61,828	-	63,716	-	-	26,25,544
Exchange difference	-		-	8,625	-	-	8,625
<b>Closing gross carrying amount</b>	-	<b>25,61,828</b>	-	<b>72,341</b>	-	-	<b>26,34,169</b>
<b>Accumulated depreciation</b>							
Opening accumulated depreciation	-	7,22,095	-	36,445	-	-	7,58,540
Exchange difference	-	4,02,956	-	18,623	-	-	4,21,579
<b>Closing accumulated depreciation</b>	-	<b>11,25,051</b>	-	<b>55,068</b>	-	-	<b>11,80,119</b>
<b>Net carrying amount</b>	-	<b>14,36,777</b>	-	<b>17,273</b>	-	-	<b>14,54,050</b>

3(b)(i) Right of use assets As At March 31, 2021

Particulars	Land	Building	Plant & Machinery	Office equipment	Furniture & Fixtures	Vehicle	In A\$ Ones Total
<b>Gross carrying amount</b>							
Opening gross carrying amount	-	20,17,731	-	62,081	-	-	20,79,812
Exchange difference	-	5,44,097	-	1,635	-	-	5,45,732
<b>Closing gross carrying amount</b>	-	<b>25,61,828</b>	-	<b>63,716</b>	-	-	<b>26,25,544</b>
<b>Accumulated depreciation</b>							
Opening accumulated depreciation	-	3,61,112	-	16,656	-	-	3,77,768
Exchange difference	-	3,60,983	-	19,789	-	-	3,80,772
<b>Closing accumulated depreciation</b>	-	<b>7,22,095</b>	-	<b>36,445</b>	-	-	<b>7,58,540</b>
<b>Net carrying amount</b>	-	<b>18,39,733</b>	-	<b>27,271</b>	-	-	<b>18,67,004</b>

3(b)(ii) Lease liabilities	In A\$ Ones	
	As At March 31, 2022	As At March 31, 2021
Current	3,80,020	4,13,635
Non-current	12,16,966	15,65,535
<b>Total</b>	<b>15,96,986</b>	<b>19,79,170</b>

Pulford Air & Gas  
Intangible assets March 31, 2022

5. Other Intangible assets and Goodwill As At March 31, 2022

In A\$ Ones

Particulars	Computer Software	Drawings	Customer relationships	Brand names	Non- Compete fees	Total Intangible assets	Goodwill
<b>Gross carrying amount</b>							
Opening gross carrying amount	76,814	-	-	-	-	76,814	-
Closing gross carrying amount	(76,814)	-	-	-	-	76,814	-
<b>Accumulated amortisation</b>							
Opening accumulated amortisation	17,172	-	-	-	-	17,172	-
Closing accumulated amortisation	17,172	-	-	-	-	17,172	-
Net carrying amount	59,642	-	-	-	-	59,642	-
Gross block (GL accounts)	6,344	-	-	36,330	-	42,674	-
Net block (As per GL)	6,344	-	-	36,330	-	42,674	-
Difference-Schedule Vs. GL	53,298	-	-	(36,330)	-	16,968	-

5. Other Intangible assets and Goodwill As At March 31, 2021

In A\$ Ones

Particulars	Computer Software	Drawings	Customer relationships	Brand names	Non- Compete fees	Total Intangible assets	Goodwill
<b>Gross carrying amount</b>							
Opening gross carrying amount	76,814	-	-	-	-	76,814	-
Closing gross carrying amount	(76,814)	-	-	-	-	76,814	-
<b>Accumulated amortisation</b>							
Opening accumulated amortisation	17,172	-	-	-	-	17,172	-
Closing accumulated amortisation	17,172	-	-	-	-	17,172	-
Net carrying amount	59,642	-	-	-	-	59,642	-
Gross block (GL accounts)	13,550	-	-	36,330	-	49,880	-
Net block (As per GL)	13,550	-	-	36,330	-	49,880	-
Difference-Schedule Vs. GL	46,092	-	-	(36,330)	-	9,762	-