

SYMPHONY CLIMATIZADORES LTDA**BALANCE SHEET AS AT MARCH 31, 2024**

(In R\$)

Particulars	Note	As at 31/03/2024	As at 30/04/2023
I ASSETS			
(1) Non-current assets			
(a) Property, plant and equipment	3(A)	-	-
(b) Capital work - in - Progress	3(C)	-	-
(c) Other intangible assets	3(B)	29,558	33,485
(d) Financial Assets			
(i) Investments			
a) Investments in subsidiaries	4	-	-
b) Other investments	4	-	-
(ii) Other financial assets	5	-	-
		<u>29,558</u>	<u>33,485</u>
(e) Other non-current assets	6	-	-
Total Non-current assets		29,558	33,485
(2) Current assets			
(a) Inventories	7	988,941	10,184,438
(b) Financial assets			
(i) Other investments	8	-	-
(ii) Trade receivables	9	2,834,728	1,190,306
(iii) Cash and cash equivalents	10	3,846,356	878,646
(iv) Bank balances other than (iii) above	10	-	-
(v) Other financial assets	11	-	-
(c) Current tax assets (Net)	23	5,103	11,030
(d) Other current assets	12	63,637	1,238,869
Total Current assets		7,738,765	13,503,290
Total Assets		7,768,323	13,536,775
II EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity share capital	13	50,000	50,000
(b) Other equity	14	30,805	(607,774)
Total Equity		80,805	(557,774)
(2) Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	15	7,408,760	8,943,102
(b) Provisions	16	-	-
(c) Deferred tax liabilities (Net)	17	-	-
Total Non-current liabilities		7,408,760	8,943,102
(3) Current Liabilities			
(a) Financial liabilities			
(i) Borrowings	18	-	678,746
(ii) Trade payables	19	165,533	4,469,691
(iii) Other financial liabilities	20	-	-
		<u>165,533</u>	<u>5,148,437</u>
(b) Other current liabilities	21	113,225	3,009
(c) Provisions	22	-	-
(d) Current tax liabilities (Net)	23	-	-
Total Current liabilities		278,758	5,151,447
Total Liabilities		7,687,518	14,094,548
Total Equity and Liabilities		7,768,323	13,536,775

See accompanying notes forming part
of the Financial Statements

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SYMPHONY CLIMATIZADORES LTDA

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2024

(In R\$)

Particulars	Note	Year Ended 31/03/2024	Year Ended 31/03/2023
I Revenue from Operations	24	15,362,151	5,908,024
II Other income	25	470,432	249,232
III Total Revenue (I + II)		15,832,583	6,157,256
IV Expenses:			
Cost of materials consumed	26	-	-
Purchase of stock-in-trade	27	1,292,974	12,492,828
Changes in inventories of finished goods, work-in-progress and stock-in-trade	28	9,266,890	(8,845,562)
Employee benefits expense	29	-	-
Finance costs	30	939,402	338,729
Depreciation and amortisation expense	3	4,284	4,284
Advertisement and Sales Promotion Expenses		1,081,566	996,822
Other Expenses	31	2,239,559	1,535,173
Total Expenses (IV)		14,824,675	6,522,275
V Profit / (Loss) before Tax (III – IV)		1,007,909	(365,018)
VI Tax expense / (Benefits):			
(1) Current tax		292,434	84,987
(2) Excess provision of tax relating to previous years		-	-
(3) Net current tax		292,434	84,987
(4) Deferred tax		-	-
Net tax expense (VI)		292,434	84,987
VII Profit / (Loss) for the year/period (V - VI)		715,475	(450,006)
VIII Other comprehensive income			
Items that will not to be reclassified to profit or loss :			
(i) Remeasurements of the defined benefit plans			
(ii) Income tax effect on above			
Items that will be reclassified to profit or loss :			
(i) Gain / (Loss) on Items designated as Fair Value Through Other Comprehensive Income	14.4		
(ii) Income tax effect on above			
Total other comprehensive income (VIII)		-	-
IX Total comprehensive income for the year/period (VII+VIII)		715,475	(450,006)
X Earnings per equity share of face value of R\$ 1/- each :			
(1) Basic	32	14.31	(9.00)
(2) Diluted	32	14.31	(9.00)
See accompanying notes forming part of the financial statements	1-35		

SYMPHONY CLIMATIZADORES LTDA

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED DECEMBER 31, 2023

(In R\$)

A EQUITY SHARE CAPITAL						
	No. of Shares		Amount (In R\$)			
Balance as at March 31, 2022	50,000		50,000			
Add: Issue during the year	-		-			
Balance as at March 31, 2023	50,000		50,000			
Add: Issue during the year	-		-			
Balance as at March 31, 2024	50,000		50,000			
B OTHER EQUITY						
Particulars	General Reserve	Securities Premium	Capital Reserve	Reserve for Debt Instruments through Other Comprehensive	Retained Earnings	Total
Balance as on March 31, 2023	-	-	919	-	(685,589)	(684,671)
Profit during the period					715,475	715,475
Other Comprehensive Income for the year, net of income tax						-
Total Comprehensive Income for the year	-	-	-	-	715,475	715,475
Reclassification to Profit & Loss on disposal of Instruments designated as FVTOCI						-
Movement During the year			-			-
Interim Dividend on Equity Shares						-
Tax on Interim Dividend						-
Balance as on March 31, 2024	-	-	919	-	3,368,673	3,369,592

SYMPHONY CLIMATIZADORES LTDA**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2024**

(In R\$)

	Year Ended 31/03/2024	Year Ended 31/03/2023
A CASH FLOW FROM OPERATING ACTIVITIES		
(Loss) for the year/period	715,475	(450,006)
Adjustments For:		
Income tax expenses recognised in profit or loss	292,434	84,987
Depreciation and Amortization Expense	4,284	4,284
Finance costs recognised in profit or loss	939,402	338,729
Interest Income recognised in profit or loss	(29,530)	(23,516)
Dividend Income recognised in profit or loss	-	-
Operating Profit Before Working Capital Changes	1,922,066	(45,521)
Movements in working capital:		
(Increase) in trade and other receivables	(1,704,864)	(1,049,572)
(Increase) in inventories	9,266,890	(8,845,562)
(Increase) in other assets	1,149,962	(1,187,464)
Increase in trade payables	(7,535,063)	7,556,203
Increase in other liabilities	102,067	10,888
Cash Generated from Operations	3,201,057	(3,561,027)
Income taxes paid	(286,879)	(27,906)
Net Cash Used in Operating Activities (A)	2,914,178	(3,588,934)
B CASH FLOW FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment, intangible assets and capital advances	-	-
Interest received	29,530	23,516
Payments to acquire financial assets	-	-
Net Cash Used in Investing Activities (B)	29,530	23,516
C CASH FLOW FROM FINANCING ACTIVITIES		
Finance cost paid	(939,402)	(338,729)
Proceeds from borrowings	399,882	5,230,715
Net Cash Generated by Financing Activities (C)	(539,520)	4,891,986
Net Increase in Cash & Cash Equivalents (A+B+C)	2,404,188	1,326,568
Cash & Cash Equivalents at the beginning of the year/period	1,442,168	115,600
Cash & Cash Equivalents at the end of the year/period	3,846,356	1,442,168
Cash on Hand	-	-
Balances with Schedule Bank in Current Account	3,846,356	1,442,168
Cash & Cash Equivalents included in Note no.10	3,846,356	1,442,168

Notes to Statement of Cash Flows:

1. The Statement of Cash Flows has been prepared under the Indirect method as set out in Ind AS 7 on Statement of Cash Flows notified under Section 133 of The Companies Act 2013, read together with Paragraph 7 of the Companies (Indian Accounting Standard) Rules 2015 (as amended).

SYMPHONY CLIMATIZADORES LTDA

Notes forming part of the Financial Statements

(3) Property, Plant and Equipment, Capital Work-In-Progress & Other Intangible Assets

(In R\$)

	Plant Property Equipment							Total (A)	Other Intangible Assets				Total (B)	Capital WIP (C)	Grand Total (A+B+C)
	Free Hold Land	Buildings	Plant & Machinery	Furniture & Fixtures	Vehicles	Office Equipments	Computers		Softwares	Trademarks	Designs	Copy Rights			
Gross Block															
As at 31/03/2023	-	-	-	-	-	-	-	-	46,920	-	-	-	46,920	-	46,920
Additions								-	-			-			-
Disposals								-	-			-			-
As at 31/03/2024	-	-	-	-	-	-	-	-	46,920	-	-	-	46,920	-	46,920
Accumulated Depreciation and Amortization															
As at 31/03/2023	-	-	-	-	-	-	-	-	13,078	-	-	-	13,078	-	13,078
Depreciation and Amortization For The Year								-	4,284			4,284			4,284
Eliminated on disposals of assets								-				-			-
As at 31/03/2024	-	-	-	-	-	-	-	-	17,362	-	-	-	17,362	-	17,362
Net Block															
As at 31/03/2023	-	-	-	-	-	-	-	-	33,842	-	-	-	33,842	-	33,842
As at 31/03/2024	-	-	-	-	-	-	-	-	29,558	-	-	-	29,558	-	29,558

SYMPHONY CLIMATIZADORES LTDA

Notes forming part of the Financial Statements

(In R\$)

(4) NON-CURRENT INVESTMENTS		
Particulars	As at 31/03/2024	As at 31/03/2023
Non-current Investments		
Investments in subsidiaries (Unquoted)	<u>Nos.</u>	<u>Nos.</u>
In fully paid equity shares of subsidiaries	-	-
Quoted Investments		
In fully paid up bonds		
In fully paid non convertible debentures		
In fully paid cumulative redeemable preference shares		
Unquoted Investments		
In fully paid cumulative redeemable preference shares		
In fully paid non convertible debentures		
	_____	_____
	-	-
Aggregate book value of quoted investments	-	-
Aggregate market value of quoted investments		
Aggregate carrying value of unquoted investments	-	-
	_____	_____
(5) OTHER NON-CURRENT FINANCIAL ASSETS		
Particulars	As at 31/03/2024	As at 31/03/2023
Balance held as Margin Money		
Deposit Others	-	-
	_____	_____
	-	-
(6) OTHER NON-CURRENT ASSETS		
Particulars	As at 31/03/2024	As at 31/03/2023
Unsecured, considered good		
Capital advances		
Prepaid Expenses		
Other loans and advances		
Balance with statutory / government authorities		
	_____	_____
	-	-
(7) INVENTORIES		
Particulars	As at 31/03/2024	As at 31/03/2023
Raw materials (Including Packing Material) (Including Goods in Transit R\$_____, Previous year R\$_____)	-	-
Work-in-Progress	-	-
Finished Goods (Including Goods in Transit R\$_____, Previous year R\$_____)	-	-
Stock-In-Trade (Including Goods in Transit R\$ Nil, Previous year R\$ 112,450)	988,941	10,255,831
	_____	_____
	988,941	10,255,831
(8) OTHER INVESTMENTS		
Particulars	As at 31/03/2024	As at 31/03/2023
Current Investments		
	<u>Nos.</u>	<u>Nos.</u>
Unquoted Investments		
Investment in Mutual Funds		
	_____	_____
	-	-
Aggregate book value of quoted investments	-	-
Aggregate market value of quoted investments		
Aggregate carrying value of unquoted investments	-	-
	_____	_____

SYMPHONY CLIMATIZADORES LTDA

Notes forming part of the Financial Statements

(In R\$)

(9) TRADE RECEIVABLES

Particulars	As at 31/03/2024	As at 31/03/2023
Considered good - Unsecured	2,834,728	1,129,864
Credit impaired		
Less : Allowances for credit losses		
	<u>2,834,728</u>	<u>1,129,864</u>

Movement in the expected credit loss allowance

	As at 31/03/2024	As at 31/03/2023
Balance at beginning of the year/period	-	-
Change in allowance for credit impairment during the year/period	-	-
Trade receivables written off during the year/period	-	-
Balance at end of the year/period	<u>-</u>	<u>-</u>

The concentration of credit risk is limited due to the fact that the customer base is large and unrelated.

(10) CASH & CASH EQUIVALENTS

Particulars	As at 31/03/2024	As at 31/03/2023
Cash and Cash Equivalents		
Cash on Hand		
Balance with employees Imprest account		
Balance with banks in current accounts	3,846,356	1,442,168
	<u>3,846,356</u>	<u>1,442,168</u>
Other Bank Balances		
In Earmarked Accounts		
Unpaid Dividend Accounts		
Margin Accounts		
In Deposit Accounts	-	-
	<u>3,846,356</u>	<u>1,442,168</u>

(11) OTHER FINANCIAL ASSETS

Particulars	As at 31/03/2024	As at 31/03/2023
Interest Receivable		
Export Incentive Receivable		
	<u>-</u>	<u>-</u>

(12) OTHER CURRENT ASSETS

Particulars	As at 31/03/2024	As at 31/03/2023
Advance for supply of goods and rendering of services		
Unsecured, considered good	17,042	12,663
Unsecured, considered doubtful		
Less: Provision for doubtful Advances		
Prepaid expenses	46,595	-
Balance with statutory / government authorities	-	1,200,936
	<u>63,637</u>	<u>1,213,598</u>

SYMPHONY CLIMATIZADORES LTDA

Notes forming part of the Financial Statements

(In R\$)

(13) EQUITY SHARE CAPITAL

Particulars	As at 31/03/2024	As at 31/03/2023
Authorised :		
50,000 Equity Shares of R\$ 1/- each	50,000	50,000
Issued, Subscribed & Paid up :		
50,000 (As at March 31, 2022: 50,000) Equity Shares of R\$ 1/- each fully paid up	50,000	50,000
	50,000	50,000

The Company has only one class of shares referred to as equity shares having a par value of R\$ 1, rank pari passu in all respects including voting rights and entitlement to dividend.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive assets of the Company remaining after settlement of all liabilities. The distribution will be in proportion to the number of equity

The details of shareholder holding more than 5% shares as at april 30, 2023 is set out below :

Name of the shareholder	No. of shares	% held as at march 31, 2023	No. of shares	% held as at march 31, 2023
Symphony Limited	49,999	99.998%	49,999	99.998%

The reconciliation of the number of shares outstanding as at October 31, 2023 is set out below:

Particulars	As at 31/03/2024		As at 31/03/2023	
	No. of Shares	Amount (In R\$)	No. of Shares	Amount (In R\$)
Opening Balance	50,000	50,000	50,000	50,000
Add: Issue of Equity Shares	-	-	-	-
Closing Balance	50,000	50,000	50,000	50,000

(14) OTHER EQUITY

Particulars	As at 31/03/2024	As at 31/03/2023
General Reserve	-	-
Securities Premium Account	-	-
Capital Reserve	919	919
Reserve for Debt Instruments through Other Comprehensive Income	-	-
Retained Earnings	29,886	(685,589)
	30,805	(684,671)

14.1 General Reserve

Particulars	As at 31/03/2024	As at 31/03/2023
Opening balance	-	-
Issue of Equity Shares	-	-
Closing balance	-	-

The general reserve is used from time to time to transfer profits from retained earnings for appropriation purposes. As the general reserve is created by a transfer from one component of equity to another and is not an item of other comprehensive income, items included in the general reserve will not be reclassified subsequently to profit or loss.

14.2 Securities Premium Account

Particulars	As at 31/03/2024	As at 31/03/2023
Opening balance	-	-
Issue of Bonus Shares	-	-
Closing balance	-	-

14.3 Capital Reserve

Particulars	As at 31/03/2024	As at 31/03/2023
Opening balance	919	919
Movement during the year/period	-	-
Closing balance	919	919

SYMPHONY CLIMATIZADORES LTDA

Notes forming part of the Financial Statements

(In R\$)

14.4 Reserve for Debt Instruments through Other Comprehensive Income

Particulars	As at 31/03/2024	As at 31/03/2023
Opening balance	-	-
Net fair value gain on investments in debt instruments at FVTOCI		
Income tax on net fair value gain on investments in debt instruments at FVTOCI		
Cumulative gain reclassified to profit or loss on sale of debt instruments at FVTOCI		
Income tax on gain reclassified to profit or loss on sale of debt instruments at FVTOCI		
Closing balance	-	-

This reserve represents the cumulative gains and losses arising on the revaluation of debt instruments measured at fair value through other comprehensive income that have been recognised in other comprehensive income, net of amounts reclassified to profit or loss when those assets have been disposed of or impairment losses on such instruments.

14.5 Retained Earnings

Particulars	As at 31/03/2024	As at 31/03/2023
Opening balance	(685,589)	(235,584)
Profit for the year/period	715,475	(450,006)
Other Comprehensive income arising from remeasurement of defined benefit obligation net of income tax	-	-
Issue of bonus shares		
Dividend on Equity Shares		
Tax on Dividend		
Closing balance	29,886	(685,589)

SYMPHONY CLIMATIZADORES LTDA

Notes forming part of the Financial Statements

(In R\$)

(15) NON-CURRENT BORROWINGS

Particulars	As at 31/03/2024	As at 31/03/2023
Unsecured		
Loan from Parent Company	7,408,760	6,281,950
	<u>7,408,760</u>	<u>6,281,950</u>

(16) LONG-TERM PROVISIONS

Particulars	As at 31/03/2024	As at 31/03/2023
Provision for		
Employee benefits (Refer note (i) below)	-	-
	<u>-</u>	<u>-</u>

(i) The provision for employee benefits includes seniority premium and pension plan. The decrease in the carrying amount of the provision for the current year results from benefits being paid in the current year.

(17) DEFERRED TAX LIABILITIES (NET)

Particulars	As at 31/03/2024	As at 31/03/2023
Deferred Tax Liabilities/(Assets) on		
(i) Property, plant and equipment and intangible assets	-	-
(ii) Financial Assets at FVTOCI		
(iii) Financial Assets at FVTPL		
(iv) Disallowances under section 43B/40A(7) of Income Tax Act, 1961		
(v) Provision for doubtful advance		
Deferred Tax Liabilities/(Assets) Net	<u>-</u>	<u>-</u>

(18) CURRENT BORROWINGS

Particulars	As at 31/03/2024	As at 31/03/2023
Unsecured		
Loan from Parent Company	-	726,928
	<u>-</u>	<u>726,928</u>

(19) TRADE PAYABLES

Particulars	As at 31/03/2024	As at 31/03/2023
Trade Payables	165,533	7,700,596
	<u>165,533</u>	<u>7,700,596</u>

(20) OTHER FINANCIAL LIABILITIES

Particulars	As at 31/03/2024	As at 31/03/2023
	-	-
	<u>-</u>	<u>-</u>

(21) OTHER CURRENT LIABILITIES

Particulars	As at 31/03/2024	As at 31/03/2023
Advance from customers	-	10,864
Statutory dues	113,225	293
Other payables		
	<u>113,225</u>	<u>11,157</u>

(22) PROVISIONS

Particulars	As at 31/03/2024	As at 31/03/2023
	-	-
	<u>-</u>	<u>-</u>

(23) CURRENT TAX LIABILITIES (NET)

Particulars	As at 31/03/2024	As at 31/03/2023
Tax liabilities		
Provision for income tax	0	0
Total	<u>0</u>	<u>0</u>
Tax assets		
Advance income tax	5,103	10,658
Total	<u>5,103</u>	<u>10,658</u>
Net	<u>(5,103)</u>	<u>(10,658)</u>

SYMPHONY CLIMATIZADORES LTDA

Notes forming part of the Financial Statements

(24) REVENUE FROM OPERATIONS			(In R\$)
Particulars	Year Ended 31/03/2024	Year Ended 31/03/2023	
Revenue from Sale of Products	15,362,151	5,908,024	
Other Operating Revenue	-	-	
	<u>15,362,151</u>	<u>5,908,024</u>	
Sale of products comprises of :			
Air Coolers	15,362,151	5,908,024	
Others	-	-	
	<u>15,362,151</u>	<u>5,908,024</u>	
(25) OTHER INCOME			
Particulars	Year Ended 31/03/2024	Year Ended 31/03/2023	
Interest Income:			
Bank deposits (at amortised cost)	29,530	23,516	
Investments in debt instruments measured at FVTOCI			
Other financial assets carried at amortised cost			
Dividend Income			
Dividend income from investments measured at FVTPL			
Other gains and losses			
Gain on disposal of instruments designated at FVTOCI			
Gain on disposal of interest in subsidiary			
Cumulative gain reclassified from equity on disposal of debt instruments designated at FVTOCI			
Net Foreign Exchange gains	285,926	176,403	
Net gain on disposal of instruments designated at FVTPL			
Net gain on financial assets mandatorily measured at FVTPL			
Other Non Operating Income	154,977	49,312	
	<u>470,432</u>	<u>249,232</u>	
(26) COST OF MATERIAL CONSUMED			
Particulars	Year Ended 31/03/2024	Year Ended 31/03/2023	
Opening Stock of Raw Materials	-	-	
Add: Purchases	-	-	
Less: Closing Stock of Raw Materials	-	-	
	<u>-</u>	<u>-</u>	
Cost of material comprises of Moulded Parts & components of Air Cooler			
(27) PURCHASE OF STOCK-IN-TRADE			
Particulars	Year Ended 31/03/2024	Year Ended 31/03/2023	
Air Coolers	1,292,974	12,492,828	
Others	-	-	
	<u>1,292,974</u>	<u>12,492,828</u>	
(28) CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE			
Particulars	Year Ended 31/03/2024	Year Ended 31/03/2023	
Opening Stock			
Work-in-Progress	-	-	
Finished Goods	-	-	
Stock-In-Trade	10,255,831	1,410,269	
Less:			
Closing Stock			
Work-in-Progress	-	-	
Finished Goods	-	-	
Stock-In-Trade	988,941	10,255,831	
	<u>9,266,890</u>	<u>(8,845,562)</u>	
(29) EMPLOYEE BENEFITS EXPENSE			
Particulars	Year Ended 31/03/2024	Year Ended 31/03/2023	
Salaries, Wages and Bonus			
Contribution to Provident Fund and Other Funds			
Staff Welfare Expenses	-	-	
	<u>-</u>	<u>-</u>	

SYMPHONY CLIMATIZADORES LTDA

Notes forming part of the Financial Statements

(30) FINANCE COSTS

Particulars	Year Ended 31/03/2024	Year Ended 31/03/2023
Interest Expenses	939,402	338,729
	<u>939,402</u>	<u>338,729</u>

(31) OTHER EXPENSES

Particulars	Year Ended 31/03/2024	Year Ended 31/03/2023
Stores and Spare parts consumed	-	-
Assembly and Labour Charges	-	-
Power and Fuel	-	-
Repairs & Maintenance		
Building	-	-
Machinery	-	-
Rent	367,926	824,469
Rates & Taxes	148	61
Travelling	177,302	75,190
Conveyance	-	-
Communication Expenses	-	729
Insurance	73,618	54,903
Printing and stationery charges	-	6,600
Legal & Professional Charges	56,624	53,500
Payment to Auditors	-	-
Vehicle Expenses	-	-
CSR Expenditure	-	-
General Expenses	189,923	151,043
Repairs Others	-	-
Foreign Exchange Fluctuation(Net)	-	-
Loss on Sale of Fixed Assets	-	-
Bank Charges	11,787	2,944
Freight & Forwarding Charges	1,362,230	365,735
Warranty Expense	-	-
Sales Commission	-	-
CFA Handling Charges	-	-
	<u>2,239,559</u>	<u>1,535,173</u>

(32) EARNINGS PER SHARE

Particulars	Year Ended 31/03/2024	Year Ended 31/03/2023
Face value of Equity Shares (R\$)	1	1
Net Profit available for Equity Shareholders	715,475	(450,006)
No. of Equity Shares	50,000	50,000
Basic and Diluted EPS (R\$)	14.31	(9.00)

SYMPHONY CLIMATIZADORES LTDA

Notes forming part of the Financial Statements

(33) Related Party Disclosures

(In R\$)

Sr no	Name of the Related Parties	Nature of relationship with company	Nature of transaction	2022-23		2021-22	
				Volume of transaction	Balance at the end of the year	Volume of transaction	Balance at the end of the year
1	Symphony Limited	The parent company	Purchase of Goods	324	275	324	275
2	Symphony Limited	The parent company	Loan taken	660,400	1,778,163	660,400	1,778,163
			Loan repaid	132,875		132,875	
			Interest expenses	94,920		94,920	
3	Guangdong Symphony Keruilai Air Coolers Co. Limited	Subsidiary of Symphony Limited	Purchase of Goods	240,511	103,663	240,511	103,663

(34) Maturities of financial liabilities:

The tables below analyse the Company's financial liabilities into relevant maturity groupings base on their contractual maturities for all non-derivative financial liabilities.

(In R\$)

Particulars	As at March 31, 2023			
	Less than 1 year	1to 5 years	>5 years	Total
Non-Current				
(i) Borrowings	-	6,281,950	-	6,281,950
Current				
(i) Borrowings	726,928	-	-	726,928
(ii) Trade payables	7,700,596	-	-	7,700,596

Particulars	As at March 31, 2022			
	Less than 1 year	1to 5 years	>5 years	Total
Non-Current				
(i) Borrowings	-	657,677	-	657,677
Current				
(i) Borrowings	1,120,486	-	-	1,120,486
(ii) Trade payables	144,393	-	-	144,393

The surplus funds with the Company and operational cash flows will be sufficient to dispose the financial liabilities within the maturity period.

(35) Particulars of Unhedged Foreign Currency Exposure as at the Balance Sheet Date

Particulars	Currency	2022-23		2021-22	
		In Foreign Currency	In R\$	In Foreign Currency	In R\$
Trade Payables	US\$	21,938	103,938	21,938	103,938
Advance for Import purchases	US\$	711	3,369	711	3,369
Advance from Customer	US\$	-	-	-	-
	GBP	-	-	-	-
Trade Receivable	US\$	-	-	-	-
	EURO	-	-	-	-
Loan Payable	US\$	375,314	1,778,163	375,314	1,778,163