

Lensco-The Lens Company
Balance Sheet as at 31 Dec 2021

	Notes	As at 31 Dec 2021	As at 30 Sept 2021
ASSETS			
Non-current assets			
Property, plant and equipment	6	8,739,337	7,999,986
Other non-current assets	7	1,117,495	1,112,813
Total non-current assets		9,856,832	9,112,799
Current assets			
Inventories	8	142,307,480	138,580,370
Financial assets			
Trade receivables	9	41,086,893	36,290,783
Cash and cash equivalents	10	5,061,905	4,631,723
Other current assets	11	2,753,773	2,671,451
Total current assets		191,210,051	182,174,327
Total assets		201,066,883	191,287,126
EQUITY AND LIABILITIES			
Equity			
Equity share capital	12	625,797	623,176
Other equity	13	77,913,134	75,112,588
Total equity		78,538,931	75,735,764
Liabilities			
Non-current liabilities			
Employee benefit obligations	13	633,058	626,141
Total non-current liabilities		633,058	626,141
Current liabilities			
Financial liabilities			
Trade payables	14		
i)total outstanding dues of micro enterprises and small enterprises		-	-
ii)total outstanding dues of creditors other than micro enterprise and small enterprise		121,738,521	114,161,055
Other current liabilities	15	156,373	764,166
Total current liabilities		121,894,894	114,925,221
Total liabilities		122,527,952	115,551,362
Total equity and liabilities		201,066,883	191,287,126

Dinesh



Dinesh Heda
Partner
Membership No. 48860

Place : Mapusa - Goa
Date : Feb 10, 2022

Lensco-The Lens Company

Statement of changes in equity for the quarter ended 31 Dec 2021

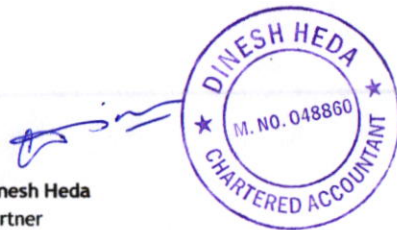
(A) Equity share capital

	As at 31 Dec 2021		As at 30 Sept 2021	
	Amount	No. of shares	Amount	
Equity shares of [Face value] each issued, subscribed and fully paid				
Opening	625,797	100	623,176	
Add: issue during the year	-	-	-	
Closing	625,797	100	623,176	

(B) Other equity

	Reserve and surplus		Items of OCI			Total
	Securities premium	Retained earnings	FVTOCI Reserve	FVTOCI Reserve	FCTR	
Balance as at 1st July 2021	50,286,406	23,617,485	-	-	(1,888,705)	72,015,186
profit /Loss for the year	-	3,035,169				3,035,169
Other comprehensive income	-	-	-	-		-
Foreign currency translation reserve	-93,325	-40,327			195,885	62,233
Total other comprehensive income for the year	50,193,081	26,612,327	-	-	-1,692,820	75,112,588
Balance as at 30 Sep 2021	50,193,081	26,612,327			-1,692,820	75,112,588

	Reserve and surplus		Items of OCI			Total
	Securities premium	Retained earnings	FVTOCI Reserve	FVTOCI Reserve	FCTR	
Balance as at 1 Oct 2021	50,193,081	26,612,327	-	-	(1,692,820)	75,112,588
Profit for the period	-	3,063,683				3,063,683
Other comprehensive income	-	-	-	-		-
Foreign currency translation reserve	211,160	104,832			(579,128)	(263,136)
Total other comprehensive income for period	50,404,241	29,780,842	-	-	(1,692,820)	77,913,135
Balance as at 31 Dec 2021	50,404,241	29,780,842	-	-	(1,692,820)	77,913,135



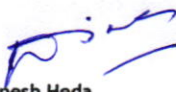
Dinesh Heda
Partner
Membership No. 48860

Place : Mapusa - Goa
Date : Feb 10, 2022

Lensco-The Lens Company
Statement of Profit and Loss for the quarter ended 31 Dec 2021

	Notes	Year ended 31 Dec 2021	Year ended 30 Sept 2021
Income			
Revenue from operations	16	41,698,438	45,155,383
Other income	17	1,873,425	-
Total income		43,571,863	45,155,383
Expenses			
Cost of material consumed	18	-	-
Purchase of Stock-in-trade		33,383,630	51,959,708
Changes in inventories of finished goods, stock-in-trade and work-in-progress	19	(3,727,110)	-20,046,540
Employee benefits expense	20	2,715,400	2,322,205
Finance costs	21	280,560	246,168
Depreciation and amortization expense	22	153,616	107,471
Other expenses	23	7,702,084	7,531,202
Total expenses		40,508,180	42,120,214
Profit /(Loss) before exceptional items and tax		3,063,683	3,035,169
Exceptional items	24	-	-
Profit /(Loss) before tax		3,063,683	3,035,169
Tax expense			
Current tax	25	-	-
Deferred tax	25	-	-
Total income tax expense		-	-
Profit for the period		3,063,683	3,035,169
Other comprehensive income			
<i>Items that will be reclassified subsequently to profit or loss</i>			
Net (loss)/gain on FVTOCI debt securities		-	-
Income tax effect		-	-
Exchange differences on translation of foreign operations		-	-
Income tax effect		-	-
<i>Items that will not be reclassified to profit or loss</i>			
Net (loss)/gain on FVTOCI equity Securities		-	-
Remeasurement of net defined benefit liability		-	-
Income tax effect		-	-
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		3,063,683	3,035,169

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Place : Mapusa - Goa
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Lensco-The Lens Company

Notes forming part of the Financial Statements for the quarter ended 31 Dec 2021

(Amount in INR thousands, unless otherwise stated)

6 Property, plant and equipment

	Gross block			Depreciation				Net block		
	As at 1 October 2021	Additions/ Adjustments	Deductions/ Adjustments	As at 31 Dec 2021	As at 1 October 2021	For the year	Deductions/ Adjustments	As at 31 Dec 2021	As at 31 Dec 2021	As at 30 Sep 2021
Owned assets										
Leasehold Improvement	3,612,342	-	(15,197)	3,627,539	1,314,547	22,088	(5,401)	1,342,036	2,285,503	2,297,794
Plant & Machinery	1,239,917	-	(1,884)	1,241,801	561,641	-	(1,884)	563,525	678,276	678,276
Furniture and Fixtures	5,126,193	-	(24,898)	5,151,091	4,682,959	71,351	(19,764)	4,774,074	377,016	443,234
Motor Vehicle	10,132,753	858,416	(42,628)	11,033,797	5,552,070	60,177	(23,007)	5,635,255	5,398,542	4,580,682
Total	20,111,204	858,416	(84,607)	21,054,228 #	12,111,218	153,616	(50,056)	12,314,891 #	8,739,337	7,999,986

	Gross block			Depreciation				Net block		
	1st July 2021	Additions/ Adjustments	Deductions/ Adjustments	As at 30 Sep 2021	1st July 2021	For the year	Deductions/ Adjustments	As at 30 Sep 2021	As at 30 Sep 2021	As at 30 June 2021
Owned assets										
Leasehold Improvement	3,619,058	-	6,716	3,612,342	1,295,085	21,836	2,373	1,314,547	2,297,794	2,323,973
Plant & Machinery	5,127,025	-	832	5,126,193	4,683,791	-	832	4,682,959	443,234	443,234
Furniture and Fixtures	1,250,921	-	11,004	1,239,917	513,827	56,547	8,733	561,641	678,276	737,094
Motor Vehicle	6,491,218	3,653,582	12,047	10,132,753	5,533,210	29,088	10,228	5,552,070	4,580,682	958,007
Total	16,488,221	3,653,582	30,599	20,111,204	12,025,913	107,471	22,166	12,111,218	7,999,986	4,462,308

