

18 - Tax expense**(A) Components of income tax expenses**

Tax Expense recognised in profit and loss

Particulars	As at March 31, 2019	As at March 31, 2018
Current tax:		
In respect of the current period	462	1,203
In respect of the earlier years	-	-
TOTAL	462	1,203
Deferred tax:		
In respect of the current period	-	-
TOTAL	-	-
Tax expense for the year	462	1,203

Tax recognised in other comprehensive income

Particulars	As at March 31, 2019	As at March 31, 2018
Items that will not be reclassified to profit or loss		
Fair Value of equity instruments through OCI	(664,831)	227,224
Tax effect thereof	176,031	(143,579)
TOTAL	(488,800)	83,645

(B) Reconciliation of effective tax rate

Particulars	As at March 31, 2019	As at March 31, 2018
Profit before tax	1,775	4,671
At India's statutory income tax rate of 26.00% (Previous year 25.75%)	494	1,203
Deferred tax	-	-
Tax effect of amounts which are not deductible (taxable) in calculating taxable income:		
Taxes for earlier years		
Long term capital gains tax exempt		
Others	-	-
Tax expense recognised	494	1,203

19 - Segment reporting

The Company has no reportable segments during the year.

20 - Leases

The Company has not entered into any non-cancellable agreements.

21 - Earnings per share

Particulars	As at March 31, 2019	As at March 31, 2018
Profit attributable to equity share holders (A)	1,313	3,468
Weighted avg no of equity shares for the purpose of basic earnings per share (B)	100,644,000	100,644,000
Basic earnings per share (A/B)	0.0000130	0.0000345
Diluted earnings per share	0.0000130	0.0000345

22 - Contingent liabilities

There are no contingent liabilities pending against the company as at year ended 31st March, 2019 and 31st March, 2018.