

BGR Boilers Private Limited**Balance sheet as at 31 March 2021***(All amounts are in Indian Rupees, unless otherwise stated)*

	Note	Provisional & Unaudited As at 31 Mar 2021	Provisional & Unaudited As at 31 Mar 2020	Provisional & Unaudited As at 31 March 2019
ASSETS				
Non-current assets				
Property, plant and equipment	4	58,75,35,087	58,77,86,319	58,82,21,159
Other intangible assets	4	68,619	1,26,147	2,40,599
Financial assets				
- Other financial assets	5	73,53,99,992	71,62,49,975	66,93,14,940
Tax assets	6	1,13,72,244	7,48,91,669	8,98,31,983
Other non-current assets	7			
		1,33,43,75,942	1,37,90,54,110	1,34,76,08,681
Current assets				
Inventories	8			
Financial assets				
- Trade receivables	9	47,81,15,308	47,45,66,867	42,66,51,240
- Cash and cash equivalents	10	6,14,46,835	4,46,35,533	4,36,19,044
- Other financial assets	5	27,85,359	42,48,259	64,76,494
Other current assets	7	1,92,97,94,326	2,19,08,40,561	2,21,78,61,302
		2,47,21,41,829	2,71,42,91,221	2,69,46,08,080
Total assets		3,80,65,17,770	4,09,33,45,330	4,04,22,16,761
EQUITY AND LIABILITIES				
Equity				
Equity share capital	11	1,35,58,40,000	1,35,58,40,000	1,35,58,40,000
Other equity				
- Reserves and surplus	12	(3,51,57,65,115)	(2,81,60,02,191)	(2,64,27,00,338)
- Accumulated other comprehensive income				
		(2,15,99,25,115)	(1,46,01,62,191)	(1,28,68,60,338)
Non-current liabilities				
Other non current liabilities	14	30,43,35,199	35,15,37,298	42,19,00,000
Provisions	13	75,17,066	1,28,10,943	1,25,90,332
		31,18,52,265	36,43,48,241	43,44,90,332
Current liabilities				
Financial Liabilities				
Trade payables				
-Total outstanding dues of micro and small enterprises				
-Total outstanding dues of creditors other than micro and small enterprises	15	3,16,51,29,903	2,78,58,13,454	2,92,22,85,798
Other financial liabilities	16	2,13,29,487	1,08,16,532	12,41,433
Other current liabilities	14	2,46,81,31,230	2,39,25,29,294	1,97,10,59,537
Provisions	13			
Total liabilities		5,65,45,90,620	5,18,91,59,280	4,89,45,86,767
Total equity and liabilities		3,80,65,17,770	4,09,33,45,330	4,04,22,16,761
		0	0	0

BGR Boilers Private Limited
Statement of Profit and Loss for the period
ended 31 March 2021
(All amounts are in Indian Rupees, unless otherwise stated)

	Note	Provisional & Unaudited Year ended 31 Mar 2021	Provisional & Unaudited Year ended 31 Mar 2020	Provisional & Unaudited Year ended 31 March 2019
Revenue from operations	17	8,44,61,997	49,31,98,051	1,24,02,46,478
Other income	18	40,93,775	33,50,067	21,13,070
Total income		8,85,55,772	49,65,48,118	1,24,23,59,548
Expenses				
Purchase of stock in trade	19	66,25,38,923	49,31,91,454	1,23,60,19,133
Finance Costs	20	5,00,00,000	2,50,00,000	-
Employee benefits expense	21	5,52,25,086	9,13,36,694	10,60,60,105
Depreciation and amortisation expense	22	3,50,343	5,49,292	8,01,334
Other expenses	23	2,02,04,344	4,46,50,237	5,34,35,593
Total expenses		78,83,18,696	65,47,27,677	1,39,63,16,164
Profit/(Loss) before tax		(69,97,62,924)	(15,81,79,559)	(15,39,56,616)
Tax expenses				
Current tax		-	-	-
Tax for earlier periods		-	1,51,22,294	-
		-	1,51,22,294	-
Profit/(Loss) for the year		(69,97,62,924)	(17,33,01,853)	(15,39,56,616)
Other comprehensive income				
Items that will not be reclassified to profit or loss				
- Re-measurement gains/(losses) on defined benefit plans		-	-	-
- Income tax relating to items that will not be reclassified to profit or loss		-	-	-
Other comprehensive income for the year, net of tax		-	-	-
Total comprehensive income for the year		(69,97,62,924)	(17,33,01,853)	(15,39,56,616)

BGR Boilers Private Limited
Statement of Cash flow for the year ended 31 March 2021

(All amounts are in Indian Rupees, unless otherwise stated)

Provisional &
Unaudited
Year ended
31 March 2021

Provisional &
Unaudited
Year ended
31 March 2020

Cash flows from operating activities	Provisional & Unaudited Year ended 31 March 2021	Provisional & Unaudited Year ended 31 March 2020
Profit/(Loss) before tax	(69,97,62,924)	(17,33,01,853)
<i>Adjustments to reconcile net income to net cash provided by operating activities</i>		
Depreciation and amortisation expense	3,50,343	5,49,292
Provision for gratuity	(15,63,191)	1,08,403
Provision for compensated absences	(37,30,686)	1,12,208
Provision for doubtful advances	-	-
Interest Income on deposits with banks	(30,96,927)	(23,29,292)
Net (gain)/ loss on foreign currency transactions and translation Ind AS Adjustment	26,63,121	2,24,50,727
Operating profit/(loss) before working capital changes	(70,51,40,265)	(15,24,10,515)
Changes in working capital:		
Decrease in inventories	-	-
(Increase)/Decrease in other non current financial assets	(1,91,50,017)	(4,69,35,035)
Decrease in other non-current asset	-	-
(Increase) in trade receivable	(62,11,562)	(7,03,66,354)
(Increase)/Decrease in other financial asset	14,62,900	22,28,235
(Increase)/Decrease in other current asset	26,10,46,235	2,70,20,741
Increase in non-current liability	(4,72,02,099)	(7,03,62,702)
Increase in other current financial liability	1,05,12,955	95,75,099
(Decrease) in trade payable	37,93,16,449	(13,64,72,343)
Increase/(Decrease) in other current liability	7,56,01,936	42,14,69,757
Cash generated/(used in) in operating activities	(4,97,63,467)	(1,62,53,117)
Direct taxes paid (net of refunds)	6,35,19,425	1,49,40,314
Net cash used in operating activities (A)	1,37,55,958	(13,12,803)
Cash flows from investing activities		
Purchase of Property, Plant & Equipment	(41,583)	-
Interest received	30,96,927	23,29,292
Net cash generated from investing activities (B)	30,55,344	23,29,292
Net change in cash and cash equivalents(A+B)	1,68,11,302	10,16,489
Cash and cash equivalents at the beginning of the year	4,46,35,533	4,36,19,044
Cash and cash equivalents at the end of the year	6,14,46,835	4,46,35,533
Cash and cash equivalents comprises of (Refer note 10)		
Cash on hand	9,091	31,851
Balances with banks		
- in current accounts	8,17,258	(1,10,68,207)
- in deposit account (with maturity upto 3 months)	6,06,20,486	5,56,71,889
Cash and cash equivalents at the end of the year	6,14,46,835	4,46,35,533

BGR Boilers Private Limited
 Summary of significant accounting policies and other explanatory information for the period ended 31 March 2021

Provisional &
 Unaudited

4 Property, plant and equipment:

Particulars	Tangible assets						Other Intangible assets
	Free hold land	Furniture and fixtures	Vehicles	Office equipment	Computers	Total	Computer software
Deemed cost as at 01 April 2019	58,69,60,011	33,35,364	5,12,824	2,64,117	13,63,337	59,24,35,653	49,10,488
Addition As at 31 March 2020	58,69,60,011	33,35,364	5,12,824	2,64,117	13,63,337	59,24,35,653	49,10,488
Addition As at 31 March 2021	-	1,983	-	39,600	-	41,583	-
	58,69,60,011	33,37,347	5,12,824	3,03,717	13,63,337	59,24,77,236	49,10,488
Accumulated depreciation/amortisation As at 31 March 2019	-	27,05,793	4,58,431	2,64,117	7,86,153	42,14,494	46,69,889
Depreciation/amortisation for the year As at 31 March 2020	-	2,18,864	23,276	-	1,92,700	4,34,840	1,14,452
Depreciation/amortisation for the year As at 31 March 2021	-	29,24,657	4,81,707	2,64,117	9,78,853	46,49,334	47,84,341
	-	1,42,378	13,296	8,925	1,28,216	2,92,815	57,528
	-	30,67,035	4,95,003	2,73,042	11,07,069	49,42,149	48,41,869
Net block As at 01 April 2019	58,69,60,011	6,29,571	54,393	-	5,77,184	58,82,21,159	2,40,599
As at 31 March 2020	58,69,60,011	4,10,707	31,117	-	3,84,484	58,77,86,319	1,26,147
As at 31 March 2021	58,69,60,011	2,70,312	17,821	30,675	2,56,268	58,75,35,087	68,619

BGR Boilers Private Limited

Summary of significant accounting policies and other explanatory information for the period ended 31 March 2021

(All amounts are in Indian Rupees, unless otherwise stated)

	Provisional & Unaudited As at 31 Mar 2021	Provisional & Unaudited As at 31 Mar 2020	Provisional & Unaudited As at 31 March 2019
5 Other financial assets			
Non Current			
<i>Unsecured, considered good unless otherwise stated</i>			
Customer retention (Refer note 25(c))	73,53,74,992	71,62,24,975	66,92,89,940
Margin money deposits (Refer note 10)	25,000	25,000	25,000
	73,53,99,992	71,62,49,975	66,93,14,940
Current			
<i>Unsecured, considered good unless otherwise stated</i>			
Security deposits	7,85,000	7,85,000	7,85,000
Capital advances	41,21,000	41,21,000	82,42,000
Advance to employees	4,74,486	19,37,386	44,621
Unbilled revenue (Refer note 25(c))			
Other receivables (Refer note 25(c))	15,25,873	15,25,873	15,25,873
	69,06,359	83,69,259	1,05,97,494
Less: Provision for doubtful balances	(41,21,000)	(41,21,000)	(41,21,000)
	27,85,359	42,48,259	64,76,494
Financial assets carried at amortised cost	74,23,06,351	72,46,19,234	67,99,12,433
6 Tax assets			
Income tax assets (net)	1,13,72,244	7,48,91,669	8,98,31,983
	1,13,72,244	7,48,91,669	8,98,31,983
7 Other assets			
Non Current			
<i>Unsecured, considered good</i>			
Advance to related parties			
Advance to vendor for supplies (Refer note 25(c))			
Other advances			
Advance to vendor for supplies			
<i>Unsecured, considered doubtful</i>			
Balances with government authorities			
Less: Provision for doubtful balances on impairment			
	-	-	-
Current			
<i>Unsecured, considered good</i>			
Advance to related parties			
Advance to vendor for supplies (Refer note 25(c))			
Other advances			
Advance to vendor for supplies	1,57,06,72,744	1,83,74,25,163	1,89,37,72,949
Balances with government authorities	35,85,48,191	35,28,44,219	32,28,28,008
Prepaid expenses	5,73,391	5,71,179	12,60,345
	1,92,97,94,326	2,19,08,40,561	2,21,78,61,302
	1,92,97,94,326	2,19,08,40,561	2,21,78,61,302
8 Inventories			
Contract work in progress			
	-	-	-

BGR Boilers Private Limited**Summary of significant accounting policies and other explanatory information for the period ended 31 March 2021***(All amounts are in Indian Rupees, unless otherwise stated)*

	Provisional & Unaudited As at 31 Mar 2021	Provisional & Unaudited As at 31 Mar 2020	Provisional & Unaudited As at 31 March 2019
9 Trade receivables *			
<i>Unsecured, considered good</i>			
Outstanding for a period exceeding six months from the date they are due for payment			
Other receivables	47,81,15,308	47,45,66,867	42,66,51,240
	47,81,15,308	47,45,66,867	42,66,51,240
* Refer note 25(c)			
10 Cash and cash equivalents			
Cash on hand	9,091	31,851	43,205
Balances with banks			
- In current accounts	8,17,258	(1,10,68,207)	99,92,766
- In deposits with original maturity of three months or less	6,06,20,486	5,56,71,889	3,35,83,073
	6,14,46,835	4,46,35,533	4,36,19,044
Other bank balances			
Margin money deposit	25,000	25,000	25,000
Less: Disclosed as non-current financial asset (Refer note 5)	(25,000)	(25,000)	(25,000)
	6,14,46,835	4,46,35,533	4,36,19,044

a) Disclosure on specified bank notes

The details of Specified Bank Notes (SBN) held and transacted during the period from 08 November 2016 to 30 December 2016, the denomination wise SBNs and other notes as per the notification is given below:

Particulars

Closing cash in hand as on 08 November 2016

(+) Permitted receipts

(-) Permitted payments

(-) Amount deposited in Banks

Closing cash in hand as on 30 December 2016

*For the purposes of this clause, the term 'Specified Bank Notes' shall have the same meaning provided in the notification of the Government of India, in the Ministry of Finance, Department of Economic Affairs number S.O. 3407(E), dated the 08 November 2016.

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BGR Boilers Private Limited

Summary of significant accounting policies and other explanatory information for the period ended 31 March 2021

(All amounts are in Indian Rupees, unless otherwise stated)

Provisional &
Unaudited

Provisional &
Unaudited

Provisional &
Unaudited

	As at 31 Mar 2021		As at 31 March 2020	
	No. of shares	Amount	No. of shares	Amount
11 Equity				
<i>Share Capital</i>				
Authorised				
Equity shares of Rs.10 each	50,00,00,000	5,00,00,00,000	50,00,00,000	5,00,00,00,000
Issued, subscribed and paid up				
Equity shares of Rs. 10 each fully	13,55,84,000	1,35,58,40,000	13,55,84,000	1,35,58,40,000
	13,55,84,000	1,35,58,40,000	13,55,84,000	1,35,58,40,000

a) Reconciliation of total number of shares outstanding

There has been no fresh issue of equity shares during any of the periods stipulated above.

b) Shareholders holding more than 5% of the aggregate shares in the Company

	No. of shares	% holding	No. of shares	% holding
BGR Energy Systems Limited	9,49,00,000	70%	9,49,00,000	70%
Hitachi Power Europe GmbH	4,06,84,000	30%	4,06,84,000	30%
	13,55,84,000	100%	13,55,84,000	100%

c) Shares held by the holding company

	No. of shares	Amount	No. of shares	No. of shares
Holding company				
BGR Energy Systems Limited	9,49,00,000	94,90,00,000	9,49,00,000	94,90,00,000

d) Rights, preferences and restrictions attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of an equity share is entitled to one vote per share. Any dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing annual general meeting except for interim dividend. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders. The equity shares shall be transferable subject to the provisions contained in the Articles of Association and in the agreements entered / to be entered into with the investors / shareholders from time to time.

e) Shares issues pursuant to contract without payment being received, Bonus issue and Buy Back of shares

There were no shares issued pursuant to contract without payment being received in cash, allotted as fully paid up by way of bonus issues and bought back during the last five years immediately preceding 31 March 2019.

f) Capital Management

The key objective of the Company's capital management is to ensure that it maintains a stable capital structure with the focus on total equity to uphold investor, creditor, and customer confidence and to ensure future development of its business. The Company focused on keeping strong total equity base to ensure independence, security, as well as a high financial flexibility for potential future borrowings, if required without impacting the risk profile of the Company.

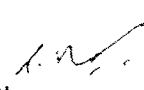
There are no borrowings in the Company as at 31 March 2019, 31 March 2018, 31 March 2017

	As at 31 Mar 2021	As at 31 Mar 2020	As at 31 March 2019
12 Other Equity			
(Deficit) in the statement of profit and loss			
Balance at the beginning of the year			
- AS 115 Adjustment	(2,81,60,02,191)	(2,64,27,00,338)	(1,23,15,78,777)
Add: Profit/(Loss) for the year	(69,97,62,924)	(17,33,01,853)	(1,23,70,00,000)
Balance at the end of the year	(3,51,57,65,115)	(2,81,60,02,191)	(2,62,25,35,391)
Accumulated other comprehensive income			
Balance at the beginning of the year			
Add : Transfer from other comprehensive income		-	17,36,351
Balance at the end of the year			17,36,351
Total other equity	(3,51,57,65,115)	(2,81,60,02,191)	(2,62,07,99,040)

BGR Boilers Private Limited

Summary of significant accounting policies and other explanatory information for the period ended 31 March 2021

(All amounts are in Indian Rupees, unless otherwise stated)


 Provisional & Unaudited As at 31 Mar 2021 Provisional & Unaudited As at 31 Mar 2020 Provisional & Unaudited As at 31 March 2019

13 Provisions

Non Current

Provision for employee benefits

Gratuity (Refer note (13.1) below)	56,39,119	72,02,310	70,93,907
Compensated absences (Refer note (13.2) below)	18,77,947	56,08,633	54,96,425
	75,17,066	1,28,10,943	1,25,90,332

Current

Provision for employee benefits

Gratuity (Refer note (13.1) below)	-	-	-
Compensated absences (Refer note (13.2) below)	-	-	-
	75,17,066	1,28,10,943	1,25,90,332

13 Gratuity

In accordance with the Payments of Gratuity Act, 1972, the Company provides for gratuity, a defined benefit plan ("the Gratuity Plan") covering eligible employees. The Gratuity Plan provides for a lump sum payment to vested employees on retirement, termination of employment (subject to completion of five years of continuous employment) death or incapacitation or equivalent to fifteen days of salary last drawn for each completed year of service. The plan is unfunded.

a) Change in present value of defined benefit obligation

	31 Mar 2021	31 Mar 2020	31 March 2019
Obligation at the beginning of the year			57,26,644
Interest cost			
Current service cost			
Benefits paid			
Actuarial loss/(gain)			
Obligation at the end of the year	-	-	57,26,644

Classified as (Refer note 13)

Non-current	-	-	-
Current	-	-	-

b) Components of net gratuity costs are

Current service cost			
Interest cost			
Expense recognised in the Statement of profit and loss	-	-	-

c) Principle actuarial assumptions used

Discount rate
 Long-term rate of compensation increase
 Attrition rate

d) The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

e) The significant actuarial assumptions for the determination of the defined benefit obligation are the attrition rate, discount rate and the long-term rate of compensation increase. The calculation of the net defined benefit liability is sensitive to these assumptions. The following table summarises the effects of changes in these actuarial assumptions on

BGR Boilers Private Limited
Summary of significant accounting policies and other explanatory information for the
period ended 31 March 2021

(All amounts are in Indian Rupees, unless otherwise stated)

Provisional & Unaudited As at 31 Mar 2021
 Provisional & Unaudited As at 31 Mar 2020
 Provisional & Unaudited As at 31 March 2019

f) Gratuity Plan:

Assumptions

	Discount rate			Attrition rate
	Increase	Decrease	Increase	
31 March 2017				
> Sensitivity Level	(3.89%)	4.37%	(0.09%)	
> Impact on defined benefit obligation	(47,71,026)	51,81,356	(49,59,804)	
31 March 2016				
> Sensitivity Level	(3.94%)	4.43%	(0.31%)	
> Impact on defined benefit obligation	(36,75,069)	39,95,087	(38,13,771)	

Compensated absences

The Company allows encashment of compensated absences of maximum of 54 days of accumulated leave balance at the time of separation. The Company doesn't maintain any plan assets to fund its obligation with respect to compensated

	As at 31 Mar 2021	As at 31 Mar 2020	As at 31 March 2019
Principal actuarial assumptions used :			
Discount rate			
Long-term rate of compensation increase			
Attrition rate			

14 Other liabilities

Non Current

Customer advances from related parties (Refer note 25(c))

Current

Customer advances from related parties (Refer note 25(c))
 Contract Liability

	As at 31 Mar 2021	As at 31 Mar 2020	As at 31 March 2019
Customer advances from related parties (Refer note 25(c))	-	-	-
Customer advances from related parties (Refer note 25(c))	2,46,39,17,312	2,38,68,76,695	1,97,10,59,537
Contract Liability	42,13,918	56,52,599	-
	2,46,81,31,230	2,39,25,29,294	1,97,10,59,537
	2,46,81,31,230	2,39,25,29,294	1,97,10,59,537

15 Trade and other payables

- Total outstanding dues of micro and small enterprises (Refer note (a) below)
- Total outstanding dues of creditors other than micro and small enterprises
 - Dues to related parties (Refer note 25(c))
 - Dues to Others

	As at 31 Mar 2021	As at 31 Mar 2020	As at 31 March 2019
-Total outstanding dues of micro and small enterprises (Refer note (a) below)	3,16,51,29,903	2,78,58,13,454	2,92,22,85,798
-Total outstanding dues of creditors other than micro and small enterprises			
-Dues to related parties (Refer note 25(c))			
- Dues to Others			
	3,16,51,29,903	2,78,58,13,454	2,92,22,85,798

(a) There are no amounts due to the suppliers registered under the Micro, Small and Medium Enterprises Development Act, 2006. This information has been determined to the extent such parties have been identified by the management on the basis of the information available with the Company.

16 Other financial liabilities

Current

Employee related payables
 Statutory dues payable
 Other payable
 Other liabilities carried at amortised cost

	As at 31 Mar 2021	As at 31 Mar 2020	As at 31 March 2019
Employee related payables	1,66,93,516	80,56,541	12,31,442
Statutory dues payable	-	-	-
Other payable	46,35,971	27,59,991	9,991
Other liabilities carried at amortised cost	2,13,29,487	1,08,16,532	12,41,433

BGR Boilers Private Limited**Summary of significant accounting policies and other explanatory information for the period ended****31 March 2021***(All amounts are in Indian Rupees, Unless otherwise stated)*

	Provisional & Unaudited Year ended 31 Mar 2021	Provisional & Unaudited Year ended 31 Mar 2020	Provisional & Unaudited Year ended 31 March 2019
17 Revenue from operations			
Sale of products (Refer note 25(b))			
- Boilers parts and related components to related parties	3,28,20,165	42,28,35,349	80,51,46,478
- AS 115 Adjustment	4,72,02,099	7,03,62,702	43,51,00,000
- Supervision services to related parties	44,39,733	-	-
- Design Charges Receipt - Inter Branch	-	-	-
	8,44,61,997	49,31,98,051	1,24,02,46,478
18 Other income			
Interest income on deposits with banks	30,96,927	23,29,292	19,81,117
Interest On M VAT Refund Payable- Solapur		10,20,775	1,31,953
Overhead charges	9,96,848		
Gain/(Loss) in foreign currency transaction and translation			
	40,93,775	33,50,067	21,13,070
19 Purchase of stock in trade			
Purchases of Boilers parts and related components			
- From related parties (Refer note 25(b))			
Direct Expenses	7,52,89,986	49,31,78,328	52,09,571
- Design Charges Expenses - Inter Branch	44,39,733		
- Purchase & Freight Provision	58,25,19,909		
- From others	2,89,295	13,126	1,23,08,09,562
	66,25,38,923	49,31,91,454	1,23,60,19,133
20 Finance costs			
Interest on balance payable to MSME	5,00,00,000.00	2,50,00,000.00	-
	5,00,00,000	2,50,00,000	-
21 Employee benefits expense			
Salaries and wages	5,24,34,942	8,69,75,023	10,09,20,361
Gratuity expenses	8,27,097	18,00,000	18,01,519
Contribution to provident and other funds	19,63,047	25,61,671	33,21,425
Staff welfare expenses			16,800
	5,52,25,086	9,13,36,694	10,60,60,105
22 Depreciation and amortisation expense			
Depreciation of tangible assets (Refer note 4)	2,92,815	4,34,840	5,67,054
Amortisation of intangible assets (Refer note 4)	57,528	1,14,452	2,34,280
	3,50,343	5,49,292	8,01,334
23 Other expenses			
Supervision services (Refer note 25(b))			
Rates & taxes	33,78,999	8,73,789	33,28,888
Traveling and conveyance expenses	30,26,543	62,24,239	1,00,79,494
Repairs and maintenance	17,59,376	27,86,976	31,01,318
Provision for doubtful advances			
Bank charges	47,453	1,23,476	3,93,818
Rent*	23,02,722	32,29,644	32,29,644
Legal and professional charges	28,42,448	36,75,530	36,42,888
Payments to auditors (Refer note 27)	25,16,217	26,79,808	6,31,174
Power and fuel *	6,59,498	7,69,048	6,94,947
Insurance	3,93,975	4,02,157	3,55,126
Printing and stationery	71,582	4,35,200	4,39,254
Communication expenses	15,487	1,42,897	79,233
Inspection and other fees			
Provision for doubtful balances on impairment			
Loss in foreign currency transaction and translation	26,63,121	2,24,50,727	2,66,35,426
Miscellaneous expenses	5,26,923	8,56,746	8,24,382
	2,02,04,344	4,46,50,237	5,34,35,593