

INDEPENDENT AUDITORS' REPORT

To the Members of Tolin Rubbers Private Limited.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **M/s Tolin Rubbers Private Limited** ("the Company") which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss, Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, and its Profit/Loss and its Cash Flow for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the Standalone Financial Statements and our auditors' report thereon.

Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by section 143 (3) of the Act, we report that:

- a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c. the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
- d. in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

** Except AS-15 Employee Benefit*

e. On the basis of written representations received from the directors as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position.

The Company has disclosed the impact of pending litigations on its financial position in its financial statements. - Refer Note 27

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For **Balan & Co.,**
Chartered Accountants
(FRN 000340S)




P. Mohandas, FCA
Partner (M.No.21262)
UDIN: 22021262AEVUOH4738

Aluva,
15.01.2022

“Annexure A” to the Independent Auditors’ Report

Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date to the financial statements of the Company for the year ended March 31, 2021:

1) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;

(b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.

(c) The title deeds of immovable properties are held in the name of the company.

2) The inventory of stocks held for sale has been verified by the management during the year .The management has conducted physical verification of inventory at reasonable intervals during the year. There are no discrepancies noticed on verification of inventory as compared to book records.

3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.

4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.

5) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposit from the public in accordance with the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the rules framed there under. Accordingly, paragraph 3(v) of the Order is not applicable to the Company.

6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

7) a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2021 for a period of more than six months from the date on when they become payable.

b) According to the information and explanation given to us, there are no dues of income tax, service tax, duty of customs, outstanding on account of any dispute.

8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks, financial institutions or government. The company does not have any borrowing by way of debentures.

9) Based upon the audit procedures performed and the information and explanations given by the management, the company has applied the monies raised by way of term loans for the purpose for which the term loans were obtained. No monies were raised during the year by the company by way of initial public offer or further public offer (including debt instruments).

10) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

11) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;

12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.

13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.

15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

16) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For **Balan & Co.,**
Chartered Accountants
(FRN 000340S)



P. Mohandas, FCA
Partner (M.No.21262)
UDIN: 22021262AEVUOH4738

Aluva
15.01.2022

“Annexure B” to the Independent Auditor’s Report of even date on the Financial Statements of Tolin Rubbers Private Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of **Tolin Rubbers Private Limited** (“the Company”) as of March 31, 2021 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **Balan & Co.,**
Chartered Accountants
(FRN 000340S)



P. Mohandas, FCA
Partner (M.No.21262)
UDIN: 22021262AEVUOH4738

Aluva,
15.01.2022

TOLIN RUBBERS PRIVATE LIMITED
Mattoor, Kalady, Ernakulam Dist., Kerala
CIN:U25199KL1995PTC009211
Balance Sheet as at 31 March, 2021

PARTICULARS	Note no:	31.03.2021 Rs.	31.03.2020 Rs.
I. EQUITY AND LIABILITIES			
(1) Share Holders' Funds:			
(a) Share Capital	3	60,00,000	60,00,000
(b) Reserves & Surplus	4	6,05,75,980	5,83,04,178
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long term borrowings	5	1,87,50,000	8,37,666
(b) Deferred tax liabilities (net)	6	-	-
(c) Other long term liabilities		-	-
(d) Long term provisions		-	-
(4) Current Liabilities			
(a) Short term borrowings	7	12,49,68,231	12,58,76,227
(b) Trade payables	8	15,72,70,085	16,50,67,358
(c) Other current liabilities	9	2,10,27,714	80,72,474
(d) Short-term provisions	10	9,09,832	7,00,257
TOTAL		38,95,01,842	36,48,58,160
II. ASSETS			
(1) Non-current assets			
(a) Property, plant and equipments	11	1,59,93,660	94,56,297
(b) Intangible assets		-	-
(c) Capital work-in-progress		-	-
(d) Intangible assets under development		-	-
(e) Non-current investments		-	-
(f) Deferred tax assets (net)	6	2,17,980	78,060
(g) Long term loans and advances	12	1,50,74,589	1,59,49,701
(h) Other non-current assets			
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	13	5,83,51,294	5,70,36,160
(c) Trade receivables	14	28,78,89,625	24,93,82,939
(d) Cash and bank balances	15	83,87,448	1,21,27,029
(e) Short-term loans and advances	16	34,10,420	2,00,01,510
(f) Other current assets	17	1,76,826	8,26,464
TOTAL		38,95,01,842	36,48,58,160

Notes are an integral part of the financial statements

In terms of our report attached.

For and on behalf of the Board of Directors

For Balan & Co.,
Chartered Accountants

P MOHANDAS FCA
Partner (M.No 021262)



Place : Aluva
Date : 15.01.2022

Abraham Kuravila
Director (DIN:02152639)

Annie Varkey
Director (DIN:03107789)

Place : Kalady
Date : 15.01.2022

TOLIN RUBBERS PRIVATE LIMITED
Mattoor, Kalady, Ernakulam Dist., Kerala
CIN:U25199KL1995PTC009211

Statement Of Profit And Loss For The Year Ended 31st March 2021

PARTICULARS	Note No.	31.03.2021 Rs	31.03.2020 Rs
REVENUE			
Revenue from Operations	18	68,54,94,095	79,30,87,274
Other income	19	20,50,932	12,51,540
TOTAL REVENUE		68,75,45,027	79,43,38,814
EXPENSES			
Cost of materials consumed	20	63,59,59,471	74,59,41,637
Changes in inventories of finished goods, work-in-progress	21	(12,26,185)	(73,52,407)
Employee benefit expense	22	86,57,371	83,10,427
Finance cost	23	1,54,57,721	1,68,03,254
Depreciation and amortization Expenses	11	19,48,709	16,10,390
Other expense	24	2,37,06,226	2,65,21,757
TOTAL EXPENSES		68,45,03,313	79,18,35,058
Profit before Tax		30,41,714	25,03,756
Tax Expense			
(a) Current tax expense		9,09,832	7,00,257
(b) Deferred tax		(1,39,920)	(70,090)
		7,69,912	6,30,167
Profit (Loss) for the period		22,71,802	18,73,589
Earnings Per Equity Share (Basic and Diluted)	25	379	401
Weighted Average Number of Shares		6,000	6,000

Notes are an integral part of the financial statements

In terms of our report attached.

For and on behalf of the Board of Directors

For Balan & Co.,
Chartered Accountants

P MOHANDAS FCA
Partner (M.No 021262)

Place : Aluva
Date : 15.01.2022



Abraham Kuruvila
Director (DIN:02152639)

Annie Varkey
Director (DIN:03107789)

Place : Kalady
Date : 15.01.2022

TOLIN RUBBERS PRIVATE LIMITED
Mattoor, Kalady, Ernakulam Dist., Kerala
CIN:U25199KL1995PTC009211

Cash Flow Statement for the year ended 31 March, 2021

Particulars	31-03-2021		31-03-2020	
	Rs	Rs	Rs	Rs
A. Cash flow from operating activities				
Net Profit before Tax	30,41,714		25,03,756	
Adjustments for :				
Depreciation	11,76,936		16,10,390	
Finance Cost	1,54,57,721		1,68,03,254	
Profit on sale of asset			0	
Interest Income	-4,15,503		-7,69,994	
Accounts written off	19,418		62,398	
Interest on income tax paid	7,460		8,998	
Operating profit before working capital changes	<u>1,92,87,746</u>		<u>2,02,18,802</u>	
Changes in working capital :				
Adjustments for (increase) / decrease in operating assets :				
Decrease/(Increase) in Inventories	-13,15,134		10,06,819	
Decrease/(Increase) in Trade Receivables	-3,85,26,104		3,55,31,035	
Decrease/(Increase) in Short term Loans and Advances	1,66,80,611		-75,58,935	
Decrease/(Increase) in Long term Loans and Advances	8,75,112		-39,086	
Decrease/(Increase) in Other Current Assets	6,49,638		-2,17,188	
Adjustments for (decrease) / increase in operating liabilities :				
Increase/(Decrease) in Trade Payables	-77,97,273		16,80,576	
Increase/(Decrease) in Other Current Liabilities	<u>1,29,55,240</u>		<u>-1,67,82,640</u>	
Cash generated from/(used in) operations	28,09,836		3,38,39,383	
Income Tax Paid	<u>-7,97,238</u>		<u>-7,05,530</u>	
Net cash flow from/(used in) investing activities		20,12,598		3,31,33,853
B. Cash flow from investing activities				
Capital expenditure on fixed assets	-95,15,595		-2,86,600	
Sale of Fixed Assets				
Interest Income	<u>4,15,503</u>		<u>7,69,994</u>	
Net cash flow used in investing activities		-91,00,092		4,83,394
C. Cash flow from financing activities				
Net Increase/(Decrease) in ShortTerm Borrowings	-9,07,996		-1,12,56,615	
Net Increase/ (Decrease) in LongTerm Borrowings	1,79,12,334		-8,65,850	
Finance Cost	<u>-1,54,57,721</u>		<u>-1,68,03,254</u>	
Net cash flow used in financing activities		15,46,617		-2,89,25,719
Net Increase/(decrease) in Cash and cash equivalents (A+B+C)		-55,40,877		46,91,528
Cash and cash equivalents at the beginning of the year		<u>1,21,27,029</u>		<u>74,35,501</u>
Closing Cash equivalents		<u>83,87,448</u>		<u>1,21,27,029</u>

Notes:

(i) The Cash and cash equivalents include earmarked account balances with banks which can be utilised only for the specific identified purposes.

In terms of our report attached.

For Balan & Co.,
Chartered Accountants

P MOHANDAS FCA
Partner (M.No 021262)

Place : Aluva
Date : 15.01.2022



For and on behalf of the Board of Directors

Abraham Kuruvila
(Director)

Annie Varkey
(Director)

Place : Kalady
Date : 15.01.2022

TOLIN RUBBERS PRIVATE LIMITED

Notes on Financial Statements for the year ended 31st March 2021

1. Corporate Information

Tolin Rubbers Private Limited is a Private incorporated on 10 July 1995. We possess an excellent track record in the manufacturing and marketing of Rubber allied products.

2. Significant Accounting Policies

i. Basis of Accounting

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

ii. Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in the circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

iii. Revenue Recognition

Items of income are recognized on accrual basis. Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers.

iv. Property Plant and Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, if any. The cost of an item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.

Losses arising from the retirement of, and gains or losses arising from disposal of tangible assets which are carried at cost are recognised in the Statement of Profit and Loss.

TOLIN RUBBERS PRIVATE LIMITED

v. Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Intangible assets are amortized on a straight line basis over the estimated useful economic life.

vi. Depreciation and amortization

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written Down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. In respect of additions or extensions forming an integral part of existing assets, depreciation is provided as aforesaid over the residual life of the respective assets.

Intangible assets are amortized on a straight line basis over the estimated useful economic life.

vii. Impairment

The management periodically assesses, using external and internal sources, whether there is an indication that an asset may be impaired. An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years.

viii. Inventory

Inventory of raw materials and consumables are valued at cost or net realizable value, whichever is lower, under FIFO Method. Finished Goods are valued at cost or net realizable value whichever is lower. Cost for the purposes of valuation of finished goods includes cost of material, labour and other direct expenses.

ix. Foreign currency transactions

Expenditure in foreign currency is converted into Indian Rupees at the rate of exchange prevailing on the date of transaction. Asset/liability in respect of foreign exchange transactions outstanding as at the end of the year is restated at the exchange rate prevailing on that date.

x. Employee benefit

Employee benefit expenses include salary, wages, incentives and other perquisites. It also includes post-employment benefits such as provident fund, superannuation fund, gratuity, pensionary benefits etc.

Defined contribution plans

Company's contribution to provident fund, employee state insurance and other funds are determined under the relevant schemes and/ or statute and charged to the Statement of Profit and Loss in the period of incurrence when the services are rendered by the employees.

Defined Benefit Plans

The Company does not operate a defined benefit gratuity plan for employees. As per AS-15, the recognition and measurement of the present value of defined benefit obligations must be based on actuarial valuation and the company has not complied with the same.

TOLIN RUBBERS PRIVATE LIMITED

xi. Income taxes

Tax expense for the year comprises current tax and deferred tax.

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961 and other applicable tax laws.

Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date. Deferred tax liabilities are recognized for all timing differences. Deferred tax assets in situation where unabsorbed depreciation and carry forward business loss exists, are recognized only if there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax asset can be realized.

Deferred tax assets, other than in situation of unabsorbed depreciation and carry forward business loss are recognized only if there is reasonable certainty that they will be realized. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each balance sheet date for their realisability.

xii. Earnings per share

The Company reports basic and diluted earnings per share in accordance with AS 20, Earnings per Share, as specified under Section 133 of the Companies Act, 2013. Basic earnings per share are computed by dividing the net profit after tax by the weighted average number of equity shares outstanding for the year.

Diluted earnings per share reflect the potential dilution that could occur if securities or other contracts to issue equity shares were exercised or converted during the year. Diluted earnings per share are computed using the weighted average number of equity shares and dilutive potential equity shares outstanding at the year end.

xiii. Borrowing costs

Borrowing costs charged to profit and loss account include interest on short and long term bank borrowings. Borrowing costs attributable to qualifying assets upto the date of capitalization are included in the cost of the asset.

xiv. Cash & equivalents

Cash and cash equivalents comprise cash and cash on deposit with banks and corporations. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

xv. Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information. Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

TOLIN RUBBERS PRIVATE LIMITED
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Notes forming part of the financial statements

Note - 3

SHARE CAPITAL :

1 Break up of Share Capital

Particulars	31.03.2021	31.03.2020
(a) Authorised: 8000 Equity shares of Rs.1,000 each (Previous year 8000 Equity shares of Rs.1,000 each)	80,00,000	80,00,000
(b) Issued, Subscribed & Fully Paid Up: 6000 Equity shares of Rs.1,000 each (Previous year 6000 Equity shares of Rs.1,000 each)	60,00,000	60,00,000
TOTAL	60,00,000	60,00,000

ii. Terms / rights attached to equity shares

The Company has only one class of equity shares having a par value of 1000 per share. Each holder of equity shares is entitled to one vote per share.

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, if any. The distribution will be in proportion to the number of equity shares held by the shareholders.

2 Reconciliation statement of shares

Particulars	31.03.2021	31.03.2020
No: of equity shares at the beginning of the year	6,000	6,000
Add: Fresh issue	-	-
Less: shares bought back	-	-
No: of equity shares at the end of the year	6,000	6,000

3 Details of Shareholders holding more than 5% Shares

Name of shareholder	No: of shares held as on 31.03.21	% of shareholding	No: of shares held as on 31.03.20	% of shareholding
K V TOLIN	3,490	58.17%	3,490	58.17%
ANNIE VARKEY	1,990	33.17%	1,990	33.17%
K V TOSHMA	500	8.33%	500	8.33%

Note - 4

RESERVES & SURPLUS

Particulars	31.03.2021	31.03.2020
Capital Reserve		
Amount as per Last Balance Sheet	23,62,822	23,62,822
(+) Additions / transfers during the year	-	-
Closing Balance	23,62,822	23,62,822
(b) Surplus / (Deficit) in Statement of Profit and Loss:		
Amount as per Last Balance Sheet	5,59,41,356	5,40,67,767
(+) Net profit/(net loss) for the current year	22,71,802	18,73,589
Closing Balance	5,82,13,158	5,59,41,356
TOTAL	6,05,75,980	5,83,04,178

Note - 5

LONG-TERM BORROWINGS

Particulars	31.03.2021	31.03.2020
(a) Term loans		
From Banks		
Secured	1,87,50,000	8,37,666
b) Loans and advances from related parties		
Unsecured	-	-
TOTAL	1,87,50,000	8,37,666

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Notes forming part of the financial statements

Terms of repayment of term Loans

Particulars	Terms of Repayment
South Indian Bank	Repayment in 36 monthly installments of Rs 6,94,444.44/-

There is no continuing default as on the date of Balance Sheet in repayment of Loans and interest

Note - 6

DEFERRED TAX LIABILITY / (ASSET) :

Particulars	31.03.2021	31.03.2020
Tax effect of items constituting deferred tax liability		
Fixed assets: Impact of difference between tax depreciation and depreciation / amortisation charged for the financial reporting	(2,17,980)	(78,060)
Net Deffered Tax Liability / (Asset)	(2,17,980)	(78,060)

Note - 7

SHORT-TERM BORROWINGS :

Particulars	31.03.2021	31.03.2020
(a) Loans repayable on demand		
From banks		
Secured	12,49,68,231	12,58,76,227
TOTAL	12,49,68,231	12,58,76,227

1 Nature of Security

(a) Loans repayable on demand from Banks

South Indian Bank

Particulars	Primary	Collateral	Gurantors
Cash Credit Limit Rs 1250 lakhs	Hypothecation of stock/Book debts	1) 118.37 cents of land with office building in Mattoor ,Aluva 2) 220.8 cents of land with factory building in Mattoor village ,Aluva	1) Annie Varkey 2) K.V Tolin

There is no continuing default as on the date of balance sheet in repaymnet of loans and interest.

Note - 8

TRADE PAYABLES :

Particulars	31.03.2021	31.03.2020
(a) Trade payables [refer note (a) below]		
Total outstanding dues of micro and small enterprises		
Total outstanding dues of creditors other than micro and small enterprises	15,72,70,085	16,50,67,358
TOTAL	15,72,70,085	16,50,67,358

Note- 8.1

The company has taken steps to identify the suppliers who qualify under the defenition of micro and smalll enterprises, as defined under the Micro, Small and Medium Enterprises Development Act,2006. Based on available information, there are no balances outsndng as payable to such suppliers at the year end. In the opinon if management there are no amounts paid or payable towards interest under the said statues

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Notes forming part of the financial statements

Note - 9

OTHER CURRENT LIABILITIES :

Particulars	31.03.2021	31.03.2020
(a) Current maturities of long-term debt	63,31,176	8,66,705
(b) Other Payables		
(i) Statutory remittances *	98,44,849	36,96,184
(ii) Advance from Customers	57,729	1,47,729
(iii) Expenses Payable	47,93,960	33,61,856
TOTAL	2,10,27,714	80,72,474

*Contributions to PF and ESIC, Withholding Taxes, GST, etc.

Note - 10

SHORT TERM PROVISIONS

Particulars	31.03.2021	31.03.2020
(a) Provision others		
Provision for Income Tax	9,09,832	7,00,257
TOTAL	9,09,832	7,00,257

Note - 12

LONG TERM LOANS AND ADVANCES :

Particulars	31.03.2021	31.03.2020
(a) Security Deposits - Unsecured Considered Good	23,42,503	32,17,615
(b) Other loans and advances - Unsecured, considered good		
Income Tax Deposit	45,96,856	45,96,856
Income Tax Refund Receivable	1,35,230	1,35,230
Excise Duty Pre-Deposit	80,00,000	80,00,000
TOTAL	1,50,74,589	1,59,49,701

Note - 13

INVENTORIES :

Particulars	31.03.2021	31.03.2020
(a) Raw Materials	3,58,68,389	3,57,79,440
(b) Work-in-Progress	1,49,06,120	2,11,13,878
(c) Finished Goods (Other than those acquired for trading)	75,57,570	1,23,627
(d) Others (Waste & Scrap)	19,215	19,215
TOTAL	5,83,51,294	5,70,36,160

Note - 14

TRADE RECEIVABLES

Particulars	31.03.2021	31.03.2020
Trade receivables outstanding for a period exceeding six months from the date of		
Secured, considered good		
Unsecured, considered good	1,23,27,411	3,05,02,245
Doubtful		
Less: Provision for doubtful trade receivables	1,23,27,411	3,05,02,245
Other Trade receivables		
Secured, considered good		
Unsecured, considered good	27,55,62,214	21,88,80,694
Doubtful		
Less: Provision for doubtful trade receivables	27,55,62,214	21,88,80,694
TOTAL	28,78,89,625	24,93,82,939

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Notes forming part of the financial statements

Note - 15

CASH AND BANK BALANCES :

Particulars	31.03.2021	31.03.2020
Cash and Cash Equivalents :		
(a) Cash in Hand	2,01,056	1,12,508
(b) Balances with banks		
(i) In Current Accounts	59,270	89,838
	2,60,326	2,02,346
Other Bank Balances :		
(a) In earmarked accounts		
Balances held as margin money against bank guarantee.	81,27,122	1,19,24,683
	81,27,122	1,19,24,683
TOTAL	83,87,448	1,21,27,029

Note - 16

SHORT TERM LOANS AND ADVANCES :

Particulars	31.03.2021	31.03.2020
(a) Loans and advances to related parties		
(b) Others		
Unsecured, considered good		
Balances with government authorities		
Focus Product Scheme - Licence	7,354	4,047
ICICI Fastag Deposit	1,911	-
GST Receivable	180	5,715
Advance Income Tax and Tax Deducted/Collected at Source	7,59,180	6,69,659
Others - Unsecured, considered good		
Earnest Money Deposit - Unsecured, considered good	4,86,500	6,82,500
Advance payment to Creditors	21,55,295	1,86,39,589
TOTAL	34,10,420	2,00,01,510

Note - 17

OTHER CURRENT ASSETS :

Particulars	31.03.2021	31.03.2020
(a) Accruals		
(i) Interest accrued on deposits	1,76,826	8,26,464
TOTAL	1,76,826	8,26,464

Note - 18

REVENUE FROM OPERATIONS :

Particulars	31.03.2021	31.03.2020
Taxable Value of Supply	68,76,36,745	79,30,87,274
Less : Sales Return	(15,52,650)	-
Less: Reversal of Capital Goods	(5,90,000)	-
TOTAL	68,54,94,095	79,30,87,274

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Notes forming part of the financial statements

Note - 19

OTHER INCOME :

Particulars	31.03.2021	31.03.2020
(a) Interest income	4,15,503	7,69,994
(b) Other non operating income		-
Discount Received on local Purchase	28,075	23,898
Discount Received on Interstate Purchase	-	45,000
Exchange Gain Received	1,70,378	-
Processing Charges Received	-	3,82,936
Insurance Claim Received	14,36,976	29,712
TOTAL	20,50,932	12,51,540

Note - 20

COST OF MATERIAL CONSUMED :

Particulars	31.03.2021	31.03.2020
Purchases	64,38,14,309	74,45,76,181
Less: Purchase Return	56,56,439	63,52,390
Less: Reversal of MEIS Scrip	21,09,450	6,41,380
Net Purchase	63,60,48,420	73,75,82,411
Add: Opening Stock	3,57,79,440	4,41,38,666
Less: Closing stock	3,58,68,389	3,57,79,440
TOTAL	63,59,59,471	74,59,41,637

Value of imports calculated on CIF basis : (Rs in Lakhs)

Particulars	31.03.2021	31.03.2020
Raw Materials	602.25	485.15

Details of consumption of imported and indigenous items :

Particulars	31.03.2021		31.03.2020	
	%	Value	%	Value
Raw Materials :				
Imported	9%	6,02,25,647	7%	4,85,15,478
Indigenous	91%	57,58,22,773	93%	68,90,66,933
	100%	63,60,48,420.00	100%	73,75,82,411

Note - 21

CHANGES IN INVENTORIES :

Particulars	31.03.2021	31.03.2020
Inventories at the end of the year:		
Finished Goods	75,57,570	1,23,627
Work-in-Progress	1,49,06,120	2,11,13,878
Others (Waste & Scrap)	19,215	19,215
	2,24,82,905	2,12,56,720
Inventories at the beginning of the year:		
Finished Goods	1,23,627	59,75,780
Work-in-Progress	2,11,13,878	79,09,318
Others (Waste & Scrap)	19,215	19,215
	2,12,56,720	1,39,04,313
Net Increase / (Decrease) :	(12,26,185)	(73,52,407)

Note - 22

EMPLOYEE BENEFIT EXPENSES

Particulars	31.03.2021	31.03.2020
Salaries & Wages	73,98,299	66,11,423
Contributions to Employees State Insurance and other funds	20,623	17,367
Staff welfare expenses	12,38,449	16,81,637
TOTAL	86,57,371	83,10,427

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Notes forming part of the financial statements

Details of Employee Benefits : Disclosures required under Accounting Standard 15 – Employee Benefits (Revised 2005)

a. Defined Contribution Plans : During the Year, the following amounts have been recognised in the Profit and Loss account on account of defined contribution plan

Particulars	2020-21	2019-20
Employers Contribution to Employee's State Insurance	12,223	8,967
Employers Contribution to Employee's Provident Fund	8,400	8,400

b. Defined benefit Plans : The company has no defined benefit plans

Note - 23

FINANCE COST :

Particulars	31.03.2021	31.03.2020
Interest expense on:		
(i) Borrowings	1,54,50,261	1,67,94,256
(ii) Others		
Interest on delayed / deferred payment of income tax	7,460	8,998
TOTAL	1,54,57,721	1,68,03,254

Note-24

OTHER EXPENSES :

Particulars	31.03.2021	31.03.2020
Foreign Exchange Gain/(Loss)	-	9,41,240
Loss on sale of fixed asset	4,39,525	
Power and Fuel	1,60,14,654	1,74,75,215
Freight & Forwarding	22,06,543	17,35,054
Director's Remuneration	-	4,47,000
Payments to Auditors	75,000	75,000
Bank Charges	20,41,284	15,66,192
Insurance	4,03,480	4,65,625
Legal and Professional	5,92,359	2,94,003
Printing & Stationery	6,000	1,65,562
CST Arrears Paid	-	3,734
Rates & Taxes	2,75,599	1,37,652
Rent including lease rentals	1,05,000	2,10,000
Communication	48,569	16,260
Repair & Maintenance	5,54,088	22,76,925
ROC Filing charges	1,000	5,500
Testing charges	-	1,253
Travelling Expense	6,200	-
Round off	(10)	5
Accounts W/off	19,418	62,398
Vehicle Expenses	9,17,517	6,43,139
TOTAL	2,37,06,226	2,65,21,757

Payments to the auditors comprises :

Particulars	31.03.2021	31.03.2020
As auditors - statutory audit	40,000	40,000
For taxation matters	35,000	35,000
For other services		-
TOTAL	75,000	75,000

Note - 25

EARNINGS PER SHARE (BASIC & DILUTED) :

The company reports basic and diluted Earnings per Share in accordance with AS 20. Basic Earnings per equity share have been

Particulars	31.03.2021	31.03.2020
Profit after tax	22,71,802	18,73,589
Weighted average number of shares	6,000	6,000
Nominal value of shares (Rs.)	1,000	1,000
Basic and diluted earnings per share (Rs.)	379	312

TOLIN RUBBERS PRIVATE LIMITED
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Notes-26

Related party disclosures

Names of Related Parties

(A) Subsidiaries

(B) Associates

(C) Key Management Personnel

Annie Varkey

Designation

Director

(D) Entities in which KMP / Relatives of KMP can exercise significant influence

Peejay Rubber Industries Pvt. Ltd.

Toja Tyre & Treads Pvt Ltd

Quality Mix India Pvt. Ltd.

Tolins Tyres Pvt. Ltd.

Cyrus Traders

Tolins Pure Foods Pvt Ltd

(E) Relatives of Key Management Personnel

Relation

K.V.Tolin

Son of Director

Jerin Tolin

Daughter-in-law of Director

Related Party transactions during the year:

Particulars	KMP		Relatives of KMP	
	31.03.2021	31.03.2020	31.03.2021	31.03.2020
Purchase of goods			-	454
Sale of goods	16,74,420		-	3,16,90,317
Leasing or hire purchase arrangements	1,05,000	2,10,000		

Particulars	Subsidiary Company		Entities in which KMP/ Relatives of KMP can exercise significant influence	
	31.03.2021	31.03.2020	31.03.2021	31.03.2020
Purchase of goods			32,39,74,449	15,21,27,745
Sale of goods			79,90,91,602	90,34,46,310

Balance outstanding as at the year end: Asset/ (Liability)

Particulars	KMP		Relatives of KMP	
	31.03.2021	31.03.2020	31.03.2021	31.03.2020
Trade receivables	22,46,525	5,72,105	29,77,437	4,42,27,437
Trade Payables	1,74,317	50,417		
Loans and Advances	10,05,000	10,05,000		

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Particulars	Subsidiary Company		Entities in which KMP / Relatives of KMP can exercise significant influence	
	31.03.2021	31.03.2020	31.03.2021	31.03.2020
Trade receivables			27,48,86,074	19,04,66,233
Trade Payables			3,01,02,336	16,15,242

Note:

Related parties have been identified on the basis of the declaration received by the management and other records available and the same has been relied upon by the auditors.

Note-27

Contingent liabilities and capital commitments

Particulars	31.03.2021	31.03.2020
1. Contingent Liabilities: -		
a. Claim not acknowledge as debt by the company		
In respect of Excise Duty demands where the Company has filed appeal before various authorities	4,82,25,074*	4,82,25,074

Future cash outflow in respect of above is determinable only on receipt of judgments /decision pending with various forums/authorities. The Company is of the opinion that the above demands are not tenable and expects to succeed in its appeals/defense. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the Company's financial position and results of operations.

* Contingent liability against which order was received in favor of the company and liability has been closed subsequently.

Note-28

Export/Import Details

Additional information to the values in Profit and Loss : (Rs in Lakhs)

Particulars	31.03.2021	31.03.2020
Value of imports of raw materials calculated on CIF basis	602.26	485.15
Value of imports of Capital Goods calculated on CIF basis	-	-
Value expenditure in Foreign Currency	-	-
Value of earning in Foreign Currency	-	-

Note-29

Miscellaneous

The company has a single reportable segment i.e. financing which has similar risk & return for the purpose of AS-17 on 'Segment Reporting' notified under the Companies (Accounting Standard) Rules, 2006 as amended. The company operates in a single geographical segment i.e. domestic.

Previous year's figures have been regrouped/rearranged, wherever necessary to conform to current year's classifications/disclosure.

Previous year's figures have been regrouped / reclassified wherever found necessary

In terms of our report attached.

For and on behalf of the Board of Directors

For Balan & Co.,
Chartered Accountants

Abraham Kuruville
(Director)

P MOHANDAS FCA
Partner (M.No 021262)

Annie Varkey
(Director)

Place : Aluva

Place : Kalady

Date : 15.01.2022

Date : 15.01.2022



(Signature of Abraham Kuruville)

(Signature of Annie Varkey)

Notes on Financial Statements for the period ended 31st March 2021

Note - 11

PROPERTY, PLANT AND EQUIPMENTS

Particulars	Building Under construction	Land	Plant and Machinery	Office equipments	Electrical Installations and Equipment	Computers	Furniture and fittings	Motor Vehicles	Buildings	Total
Cost:										
As at April 1, 2020	3,64,406.00	5,17,600.00	2,14,43,932.25	1,47,875.00	75,55,961.00	15,30,965.00	3,10,614.00	69,59,078	56,08,358.47	4,44,38,790
Additions	-	-	89,75,595	-	5,40,000	-	-	-	-	95,15,595
Disposals	-	-	-	-	-	-	-	29,59,279	-	29,59,279
As at March 31, 2021	3,64,406	5,17,600	3,04,19,527	1,47,875	80,95,961	15,30,965	3,10,614	39,99,799	56,08,358	5,09,95,106
Depreciation and impairment:										
As at April 1, 2020	-	-	1,90,54,780.32	1,40,481.00	68,54,341.14	14,54,416.53	2,86,466.68	35,43,971.68	36,48,034.00	3,49,82,491
Additions	-	-	9,61,857.65	-	1,50,213.75	-	3,811.74	6,32,474.50	2,00,351.46	19,48,709
Disposals	-	-	-	-	-	-	-	19,29,754	-	19,29,754
As at March 31, 2021	-	-	2,00,16,638	1,40,481	70,04,555	14,54,417	2,90,278	22,46,692	38,48,385	3,50,01,446
Net book value:										
As at April 1, 2020	3,64,406	5,17,600	23,89,152	7,394	7,01,620	76,548	24,147	34,15,106	19,60,324	94,56,299
As at March 31, 2021	3,64,406	5,17,600	1,04,02,889	7,394	10,91,406	76,548	20,336	17,53,107	17,59,973	1,59,93,660