

Balance Sheet as at 31st March 2022

₹ in lakhs

Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	15.00	15.00
Reserves and surplus	2	143.57	119.91
Money received against share warrants		-	-
		158.57	134.91
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings	3	7.40	12.40
Deferred tax liabilities (Net)	4	0.16	0.19
Other long term liabilities		-	-
Long-term provisions	5	-	-
		7.56	12.59
Current liabilities			
Short-term borrowings		30.14	18.48
Trade payables	6	-	-
(A) Micro enterprises and small enterprises		-	-
(B) Others		72.14	98.96
Other current liabilities	7	0.01	-
Short-term provisions	5	37.56	16.11
		139.85	133.56
TOTAL		305.98	281.06
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	8	-	-
Property, Plant and Equipment		59.99	60.63
Intangible assets		-	-
Capital work-in-Progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)	4	-	-
Long-term loans and advances	9	81.51	83.88
Other non-current assets	10	-	-
		141.50	144.32
Current assets			
Current investments	11	1.34	3.60
Inventories	12	0.76	5.88
Trade receivables	13	94.36	120.77
Cash and cash equivalents	14	57.19	4.30
Short-term loans and advances	9	-	-
Other current assets	15	10.83	2.19
		164.48	136.74
TOTAL		305.98	281.06

The accompanying notes are an integral part of the financial statements.

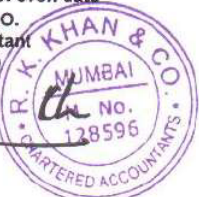
As per our report of even date

For R K KHAN & CO.

Chartered Accountant

(FRN: 0129848W)

RAHILA KHAN
Proprietor
Mem No.: 128596
Place: MUMBAI
Date: 08/09/2022



For and on behalf of the Board of Directors

MANOJ KRISHNA PILLAI
Director
DIN: 00436348

ANITA MANOJ PILLAI
Director
DIN: 00293897



UDIN : 22128596 BAKV006799

Statement of Profit and loss for the year ended 31st March 2022

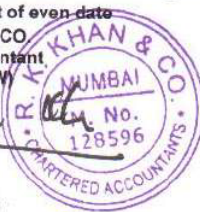
₹ in lakhs

Particulars	Note No.	31st March 2022	31st March 2021
Revenue			
Revenue from operations	16	349.60	235.91
Less: Excise duty		-	-
Net Sales		349.60	235.91
Other income	17	0.66	0.60
Total Income		350.25	236.51
Expenses			
Cost of material Consumed	18	232.90	155.78
Purchase of stock-in-trade		-	-
Changes in inventories		-	-
Director's remuneration	22	13.57	9.97
Auditor Remuneration	23	0.30	0.20
Employee benefit expenses	19	48.51	32.09
Finance costs	20	1.31	0.94
Depreciation and amortization expenses	21	0.64	0.71
Other expenses	24	21.06	12.76
Total expenses		318.28	212.45
Profit before exceptional, extraordinary and prior period items and tax		31.97	24.05
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		31.97	24.05
Extraordinary items		-	-
Prior period item		-	-
Profit before tax		31.97	24.05
Tax expenses			
Current tax	25	8.34	6.26
Deferred tax	26	(0.02)	(0.01)
Excess/short provision relating earlier year tax		-	-
Profit(Loss) for the period		23.66	17.80
Earning per share-in ₹			
Basic			
Before extraordinary Items		10.00	10.00
After extraordinary Adjustment		-	10.00
Diluted			
Before extraordinary Items		15.77	11.87
After extraordinary Adjustment		15.77	11.87
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS	27		

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For R K KHAN & CO.
Chartered Accountant
(FRN: 012884/W)

RAHILA KHAN
Proprietor
Mem No.: 128596
Place: MUMBAI
Date: 08/09/2022



For and on behalf of the Board of Directors

MANOJ KRISHNA PILLAI
Director
DIN: 00436348

ANITA MANOJ PILLAI
Director
DIN: 00293897



UDIN : 22128596BAKU006799

Notes to Financial statements for the year ended 31st March 2022

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in lakhs

Particulars	As at 31st March 2022	As at 31st March 2021
Authorised :		
150000 (31/03/2021:150000) Equity shares of Rs. 10.00/- par value	15.00	15.00
Issued :		
150000 (31/03/2021:150000) Equity shares of Rs. 10.00/- par value	15.00	15.00
Subscribed and paid-up :		
150000 (31/03/2021:150000) Equity shares of Rs. 10.00/- par value	15.00	15.00
Total	15.00	15.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in lakhs

	As at 31st March 2022		As at 31st March 2021	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	1,50,000	15.00	1,50,000	15.00
Issued during the Period	-	-	-	-
Redeemed or bought back during the period	-	-	-	-
Outstanding at end of the period	1,50,000	15.00	1,50,000	15.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Note No. 2 Reserves and surplus

₹ in lakhs

Particulars	As at 31st March 2022	As at 31st March 2021
Surplus		
Opening Balance	119.91	102.25
Add: Profit for the year	23.66	17.80
Less: IT Interest	-	(0.14)
Closing Balance	143.57	119.91
Balance carried to balance sheet	143.57	119.91

Note No. 3 Long-term borrowings

₹ in lakhs

Particulars	As at 31st March 2022			As at 31st March 2021		
	Non-Curren t	Current Maturities	Total	Non-Curren t	Current Maturities	Total
Loans and advances from related parties						
Loans directors Unsecured	7.40	-	7.40	12.40	-	12.40
	7.40	-	7.40	12.40	-	12.40
The Above Amount Includes						
Unsecured Borrowings	7.40	-	7.40	12.40	-	12.40
Net Amount	7.40	0	7.40	12.40	0	12.40



[Signature]

[Signature]

Note No. 3 Short-term borrowings

₹ in lakhs

Particulars	As at 31st March 2022	As at 31st March 2021
Loans Repayable on Demands - From banks		
Bank Overdraft unsecured	30.14	18.48
	30.14	18.48
	-	-
Total	30.14	18.48

Note No. 4 Deferred Tax

₹ in lakhs

Particulars	As at 31st March 2022	As at 31st March 2021
Deferred tax liability		
Deffered tax liability	0.16	0.19
Gross deferred tax liability	0.16	0.19
Net deferred tax assets	-	-
Net deferred tax liability	0.16	0.19

Note No. 5 Provisions

₹ in lakhs

Particulars	As at 31st March 2022			As at 31st March 2021		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Other Provision	-	29.22	29.22	-	9.85	9.85
Current tax provision	-	8.34	8.34	-	6.26	6.26
	-	37.56	37.56	-	16.11	16.11
Total	-	37.56	37.56	-	16.11	16.11

Note No. 6 Trade payables

₹ in lakhs

Particulars	As at 31st March 2022	As at 31st March 2021
(B) Others		
Sundry Creditors	72.14	98.96
	72.14	98.96
Total	72.14	98.96

Note No. 7 Other current liabilities

₹ in lakhs

Particulars	As at 31st March 2022	As at 31st March 2021
Interest accrued but not due on borrowings		
TDS Payable	0.01	-
	0.01	-
Total	0.01	-



[Handwritten signature]

[Handwritten signature]

MICROTECH INDUCTIONS (INDIA) PRIVATE LIMITED
NITIN INDL. COMPLEX, 106 /107, S P ROAD, GARTAN PADA, DAHISAR (E), MUMBAI-400068

(F.Y. 2021-2022)

Note No. 8 Property, Plant and Equipment and Intangible assets as at 31st March 2022

Assets	Gross Block				Accumulated Depreciation/ Amortisation				Net Block		
	Useful Life (In Years)	Balance as at 1st April 2021	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2022	Balance as at 1st April 2021	Provided during the year	Deletion/ adjustments during the year	Balance as at 31st March 2022	Balance as at 31st March 2021
A. Tangible assets											
Own Assets											
GALA	30.00	56.49	-	-	-	56.49	-	-	-	56.49	56.49
TEMPO	10.00	5.74	-	-	-	5.74	1.73	0.55	2.27	3.47	4.02
Computer	3.00	0.52	-	-	-	0.52	0.39	0.10	0.49	0.03	0.12
Total (A)		62.76	-	-	-	62.76	2.12	0.64	2.77	59.99	60.63
P.Y Total		62.76	-	-	-	62.76	1.41	0.71	2.12	60.63	61.34

General Notes :

- No depreciation if remaining useful life is negative or zero.
- Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
- If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



(Handwritten signatures and initials)

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)

Name of Asset Group of asset	GALA Land	Useful Life (In Years) Shift Type	30.00										
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)		
1	2	3	4	5	6	7	8	9	10	11	12		
GALA		56.49	2.82	-		10950.00	0.00	10950.00		0.00	-		
Total		56.49	2.82	-									

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)

Name of Asset Group of asset	TEMPO Motor Vehicles	Useful Life (In Years) Shift Type	10.00										
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)		
1	2	3	4	5	6	7	8	9	10	11	12		
Tempo	31/01/2018	5.74	0.29	4.02		3650.00	1156.00	2494.00	365.00	9.50	0.55		
Total		5.74	0.29	4.02							0.55		

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)

Name of Asset Group of asset	Computer Computers and data processing units	Useful Life (In Years) Shift Type	3.00										
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)		
1	2	3	4	5	6	7	8	9	10	11	12		
Laptop	08/11/2018	0.52	0.03	0.12		1095.00	875.00	220.00	220.00	19.09	0.10		
Total		0.52	0.03	0.12							0.10		

* Depreciation rate = ((Depreciation / Amount of purchase) * 100) / Shift



Handwritten signatures and initials in blue ink, including a signature that appears to be 'K. Khan' and other initials.

MICROTECH INDUCTIONS (INDIA) PRIVATE LIMITED
NITIN INDL. COMPLEX, 106 /107, S P ROAD, GARTAN PADA, DAHISAR (E), MUMBAI-400068

Note No. 9 Loans and advances

₹ in lakhs

Particulars	As at 31st March 2022		As at 31st March 2021	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Unsecured, considered good(Head)	67.42	-	72.30	-
Unsecured, considered good(Head)	14.08	-	11.38	-
	81.50	-	83.68	-
Total	81.50	-	83.68	-

Note No. 10 Other Non current Assets

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
Other Non current Assets		
	-	-
	-	-
Total	-	-

Note No. 11 Current investments

₹ in lakhs

Particulars	As at 31st March 2022	As at 31st March 2021
Other current investments (Unquoted)		
In Others		
Other investments current unquoted non-trade (Lower of cost and Market value)	1.34	3.60
Gross Investment	1.34	3.60
Net Investment	1.34	3.60
Aggregate amount of unquoted investments	1.34	3.60

Note No. 12 Inventories

₹ in lakhs

Particulars	As at 31st March 2022	As at 31st March 2021
(Valued at cost or NRV unless otherwise stated)		
Finished Goods	0.76	5.88
Total	0.76	5.88

Note No. 13 Trade receivables

₹ in lakhs

Particulars	As at 31st March 2022	As at 31st March 2021
Secured, Considered good	-	-
Unsecured, Considered Good	94.36	120.77
Doubtful	-	-
Total	94.36	120.77

(Current Year)

₹ in lakhs

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	51.42	42.94	-	-	-	94.36
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

(Previous Year)

₹ in lakhs

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	71.74	49.03	-	-	-	120.77



[Handwritten Signature]

[Handwritten Signature]

MICROTECH INDUCTIONS (INDIA) PRIVATE LIMITED
NITIN INDL. COMPLEX, 106 /107, S P ROAD, GARTAN PADA, DAHISAR (E), MUMBAI-400068

(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

Note No. 14 Cash and cash equivalents

₹ in lakhs

Particulars	As at 31st March 2022	As at 31st March 2021
Balance with banks		
Other balances with banks	56.79	3.35
Total	56.79	3.35
Cash in hand		
Cash in hand	0.40	0.95
Total	0.40	0.95
Total	57.19	4.30

Note No. 15 Other current assets

₹ in lakhs

Particulars	As at 31st March 2022	As at 31st March 2021
Other Assets		
GST Refund	7.73	-
Any other assets	3.10	2.19
Total	10.83	2.19

Note No. 16 Revenue from operations

₹ in lakhs

Particulars	31st March 2022	31st March 2021
Sale of products	349.60	235.91
Net revenue from operations	349.60	235.91

Note No. 17 Other income

₹ in lakhs

Particulars	31st March 2022	31st March 2021
Interest Income	0.66	0.60
Total	0.66	0.60

Note No. 18 Cost of material Consumed

₹ in lakhs

Particulars	31st March 2022	31st March 2021
Inventory at the beginning		
Raw Material	5.88	3.90
	5.88	3.90
Add:Purchase		
Raw Material	191.16	144.00
	191.16	144.00
Add/Less:Other Adjustment		
Raw Material	36.63	13.75
	36.63	13.75
Less:-Inventory at the end		
Raw Material	0.76	5.88
	0.76	5.88
Total	232.91	155.77

Details of material consumed

₹ in lakhs

Particulars	31st March 2022	31st March 2021
Raw Material		
Consumption raw material	232.91	155.77
	232.91	155.77
Total	232.91	155.77



[Handwritten signatures]

MICROTECH INDUCTIONS (INDIA) PRIVATE LIMITED
NITIN INDL. COMPLEX, 106 /107, S P ROAD, GARTAN PADA, DAHISAR (E), MUMBAI-400068

Details of inventory

Particulars	₹ in lakhs	
	31st March 2022	31st March 2021
Raw Material		
Consumption raw material	0.76	5.88
Total	0.76	5.88

Raw Material: Other Adjustment

Particulars	₹ in lakhs	
	31st March 2022	31st March 2021
Consumption raw material		
Transport	0.39	1.67
Wages and Labour paid	36.24	12.08
	36.63	13.75
Total	36.63	13.75

Details of purchase

Particulars	₹ in lakhs	
	31st March 2022	31st March 2021
Raw Material		
Consumption raw material	191.16	144.00
Total	191.16	144.00

Note No. 19 Employee benefit expenses

Particulars	₹ in lakhs	
	31st March 2022	31st March 2021
Salaries and Wages		
Salary and wages	47.57	31.69
	47.57	31.69
Contribution to provident and other fund		
Contribution to approved superannuation fund	0.42	-
	0.42	-
Staff welfare Expenses		
Staff Welfare	0.52	0.40
	0.52	0.40
Total	48.51	32.09

Note No. 20 Finance costs

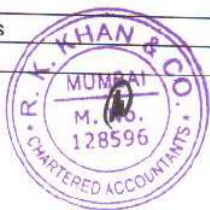
Particulars	₹ in lakhs	
	31st March 2022	31st March 2021
Interest		
Other interest charges	1.31	0.94
Total	1.31	0.94

Note No. 21 Depreciation and amortization expenses

Particulars	₹ in lakhs	
	31st March 2022	31st March 2021
Depreciation on tangible assets		
	0.64	0.71
Total	0.64	0.71

Note No. 22 Director's remuneration

Particulars	₹ in lakhs	
	31st March 2022	31st March 2021
Salary to directors		
	13.57	9.97
Total	13.57	9.97



[Handwritten signatures]

MICROTECH INDUCTIONS (INDIA) PRIVATE LIMITED
NITIN INDL. COMPLEX, 106 /107, S P ROAD, GARTAN PADA, DAHISAR (E), MUMBAI-400068

Note No. 23 Auditor Remuneration

₹ in lakhs

Particulars	31st March 2022	31st March 2021
Audit fees	0.30	0.20
Total	0.30	0.20

Note No. 24 Other expenses

₹ in lakhs

Particulars	31st March 2022	31st March 2021
Advertising expenses	0.21	0.75
Repairs and maintenance of factory building	0.66	1.57
Any other rate, tax, duty or cess incl STT Paid	0.35	0.54
VAT/ Sales tax	0.21	-
Telephone expenses	0.15	0.10
Bank charges	1.40	1.11
Travelling Expenses	2.40	0.90
Professional expenses	-	1.30
Insurance expenses	0.83	0.13
Promotional expenses	0.52	-
Other expenditure	2.95	2.57
Vehicle running expenses	3.05	2.08
Electricity expenses	2.95	0.69
Rent Paid	-	0.18
Discount	0.82	0.01
Commission paid to other selling agents	0.87	0.83
Repairs and maintenance of factory building	1.78	-
Rates and taxes	0.19	-
Festival celebration expenses	0.86	-
Tender fees	0.01	-
Festival celebration expenses	0.86	-
Total	21.06	12.76

Note No. 25 Current tax

₹ in lakhs

Particulars	31st March 2022	31st March 2021
Current tax pertaining to current year	8.34	6.26
Total	8.34	6.26

Note No. 26 Deferred tax

₹ in lakhs

Particulars	31st March 2022	31st March 2021
Deffered Tax Liability	(0.02)	(0.01)
Total	(0.02)	(0.01)

**Note No. 9(a) Loans and advances : Other loans and advances:
 Unsecured, considered good(Head)**

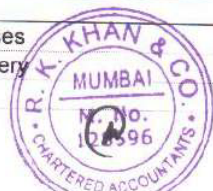
₹ in lakhs

Particulars	As at 31st March 2022		As at 31st March 2021	
	Long-term	Short-term	Long-term	Short-term
loans and advances	67.42	-	72.30	-
loans and advances	14.08	-	11.38	-
Total	81.50	-	83.68	-

Note No. 24(a) Other expenses:Other expenditure

₹ in lakhs

Particulars	31st March 2022	31st March 2021
Miscellaneous expenses	-	1.46
Printing and stationery	-	0.13
Tender fees	-	9.10



[Handwritten signatures]

MICROTECH INDUCTIONS (INDIA) PRIVATE LIMITED
NITIN INDL. COMPLEX, 106 /107, S P ROAD, GARTAN PADA, DAHISAR (E), MUMBAI-400068

Other expenses	2.95	0.88
Total	2.95	2.57

Note No. 18 Value of import and indigenous material consumed

₹ in lakhs

Particulars	Unit of Measurement	31st March 2022		31st March 2021	
		Value	Quantity	Value	Quantity
Raw Material					
Consumption raw material		232.91	-	155.77	-
		232.91		155.77	

₹ in lakhs

Particulars	31st March 2022		31st March 2021	
	Value	%to total Consumption	value	%to total Consumption
Raw Material				
Imported	-	-	-	-
Indigenous	232.91	100.00	155.77	100.00
	232.91	100.00	155.77	100.00



[Handwritten signature]
[Handwritten signature]



CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2022

₹ in lakhs

	PARTICULARS	31st March 2022	31st March 2021
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	31.97	24.05
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	0.64	0.71
	Finance Cost	1.31	0.94
	Interest received	(0.66)	(0.60)
	Operating profits before Working Capital Changes	33.26	25.11
	Adjusted For:		
	(Increase) / Decrease in trade receivables	26.41	(35.43)
	Increase / (Decrease) in trade payables	(26.82)	9.25
	(Increase) / Decrease in inventories	5.12	(1.98)
	Increase / (Decrease) in other current liabilities	13.12	(17.44)
	(Increase) / Decrease in other current assets	(8.64)	2.21
	Cash generated from Operations	42.45	(18.28)
	Income Tax (Paid) / Refund	-	-
	Net Cash flow from Operating Activities(A)	42.45	(18.28)
B.	Cash Flow From Investing Activities		
	Current Investments / (Purchased) sold	2.26	(0.90)
	Interest Received	0.66	0.60
	Cash advances and loans made to other parties	(2.70)	(3.88)
	Cash advances and loans received back	4.88	0.59
	Net Cash used in Investing Activities(B)	5.09	(3.60)
C.	Cash Flow From Financing Activities		
	Finance Cost	(1.31)	(0.94)
	Increase in / (Repayment) of Short term Borrowings	11.65	18.48
	Increase in / (Repayment) of Long term borrowings	(5.00)	(5.00)
	Other Inflows / (Outflows) of cash	-	(0.14)
	Net Cash used in Financing Activities(C)	5.35	12.40
D.	Net Increase / (Decrease) in Cash & Cash		
	Equivalents(A+B+C)	52.89	(9.48)
E.	Cash & Cash Equivalents at Beginning of period	4.30	13.78
F.	Cash & Cash Equivalents at End of period	57.19	4.30
G.	Net Increase / (Decrease) in Cash & Cash		
	Equivalents(F-E)	52.89	(9.48)

The accompanying notes are an integral part of the financial statements.

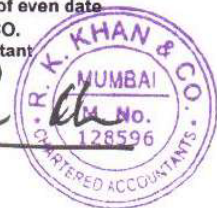
As per our report of even date

For R K KHAN & CO.

Chartered Accountant

(FRN: 0128548W)

RAHILA KHAN
Proprietor
Mem No.: 128596
Place: Mumbai
Date: 03/09/2022



For and on behalf of the Board of Directors

MANOJ KRISHNA PILLAI
Director
DIN: 00436348

ANITA MANOJ PILLAI
Director
DIN: 00293897



UDIN:- 22128596 & AKU006799

Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions