



ANNUAL REPORT

2021-22



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BANKERS

State Bank of India
Panaji-Goa

Indian Overseas Bank
Panaji-Goa

HDFC Bank
Panaji-Goa

Vijaya Bank
Panaji-Goa

AUDITORS

M/s. A E M & Associates LLP,
Flat No. A1,
Bella Vista Apartments,
Near Casino Motel,
Alto Porvorim, Bardez-Goa

BOARD OF DIRECTORS

Shri Sadenand Jeth Tenevadte- Chairman

Shri Sanjay Satardekar - Vice Chairman

Shri Sarnesh Kenkre

Shri Sandip Shendare

Dr. Purushottam Padmakar

Shri Ralph De Souza

Shri Shripated Masurker

Mrs. Lalita Corrin Afonso

Shri Manish Pai - IDBI Bank Nominee Director

Shri Bhairachandra Solanki Pai Angile - Managing Director

BOARD'S REPORT TO THE MEMBERS

The Directors take pleasure in presenting their 47th Annual Report on the business and operations and the Audited Financial Statements of the Company for the year ended March 31, 2022.

BACKGROUND/BACKLIMING

This year, our Corporation - SIDC Limited - completes 47 years of operations and continues to contribute to the 'Economic Development' of Goa. It was established in 1975, as a Development Finance Institution for the state of Goa under the aegis of IDBI (and subsequently of SIDBI) to extend financial assistance for industrial and infrastructure development in Goa.

Our Corporation was primarily entrusted with the task of extending term loan to the SME sector so that the industrial growth of the state could be boosted. The Term loans that we extended were initially 'refinanced' by the IDBI/SIDBI, thereby ensuring sufficient funds and liquidity to us. Thus, as it turned out, was not a sustainable model and our Corporation began to face crisis in the early 2000's. However, our Corporation not only faced the crisis with grit and perseverance, but it came out of the situation much stronger with a sustainable and credible business model.

CURRENT BUSINESS VENTURES

Currently, our Corporation contributes to the 'Economic Development' of the state of Goa in various ways as enumerated below:

1. **Industrial Growth:** It may be said to noted that since our inception, one out of every three industry set up in Goa has been directly or indirectly supported by our Corporation. Entrepreneurs starting up units in Goa can avail Term Loan from our Corporation at a subsidised rate of interest. The cost of this interest subsidy is borne by the State Government. The effective rate of interest to the borrower after subsidy works out up to as low as 1.5% p.a. in eligible cases. An overview of our Industrial Term Loan Portfolio is as below:

Loan Scheme	Amount (₹ in Lakhs)
CONCRETE	999
CONSTRUCTION	1111
BOC CREDIT SUPPORT SCHEME	284
MICRO FINANCE	1
MORTGAGE	3422
HOMESAL	6427
QUALIFIED PROFESSIONALS	41
Total	17965

7. **Infrastructure Development:** Our Corporation has been instrumental in the infrastructure development of Goa by channeling loans to infrastructure projects undertaken by the State Owned Corporations like the Goa State Infrastructure Development Corporation, Savings & Infrastructure Development Corporation Of Goa Ltd, etc. As on 31st March 2012, our loans extended to the Infrastructure developing Corporations are to the tune of Rs.323 crore and some of our major borrowers are mentioned in the table below:

Particulars	Amount (₹ in Crores)
Goa State Infrastructure Development Corporation Limited	108
Savings & Infrastructure Development Corporation of Goa Limited	66
The Sports Authority of Goa	9
Goa Education Development Corporation	7
Total	222

8. **Welfare Schemes of Government:** Our Corporation acts as the implementation agency for various financial and non-financial schemes of the Government. The financial schemes are devised to extend the credit facilities to the budding entrepreneurs of Goa & the non-financial schemes (implemented through our subsidiary – M/s. Goa Electronics Limited) are devised for the welfare of the Goans – especially the down-trodden communities and backward areas of Goa. The flagship scheme of the Government of Goa for encouraging self-employment – the Chief Minister's Rozgar Yojna – is implemented by our corporation.

Some of the schemes and our role is as enumerated in the table below:

Government Scheme	EDC Unit's Role
Chief Minister's Rozgar Yojna	implementation agency
Welfare tribal employment generation programme	implementation agency
Subsidy schemes for entrepreneurs setting up units in Goa	implementation agency
Goa Online Portal	Development & Maintenance of Portal through Goa Electronics Limited (a 100% subsidiary of EDC Ltd)
Loan of Laptop/phone	Software and IT Support through Goa Electronics Limited (a 100% subsidiary of EDC Ltd)
Waste Recycler	Software and IT Support through Goa Electronics Limited (a 100% subsidiary of EDC Ltd)
Government Social Security Scheme	Software and IT Support through Goa Electronics Limited (a 100% subsidiary of EDC Ltd)
Green Saval Guarantee Scheme Yojna	Software and IT Support through Goa Electronics Limited (a 100% subsidiary of EDC Ltd)
Goa Relief subsidy scheme	Responsible for releasing the subsidy for relief disbursements through Goa Electronics Limited (a 100% subsidiary of EDC Ltd)

It is a pleasure to be a Board Member of Corporation which manages the Land Acquisition Funds of the state Government.

4. **Development of Commercial & Industrial Space:** Our Corporation has developed a land bank encompassing almost 20 Lac square feet in the coastal city of Goa into prime commercial plots which are slated out on long term leases to around 50 Central Government agencies, 3 State Government agencies, 3 Banks and several private sector entities. We expect to receive the mandate from the Government of Goa to develop additional Commercial Zones across Goa and also actively venture into development of industrial Zones.
5. **Subsidiary Operations:** Our Corporation as per the mandate of the Government of Goa from time to time had incorporated various subsidiary companies since 1980 onwards. However, since the financial liberalization in 2001, it has decided to divest from all the companies. Therefore, over the years most of the companies have either been divested to private sector or closed down. Presently the Corporation has only one subsidiary company (M/s. Goa Electronics Limited) in operation and one associate Company (M/s. Goa Antibiotics and Pharmaceuticals Limited) with 26% shareholding. M/s. Goa Antibiotics and Pharmaceuticals Limited is managed by HCL Lifescare Limited, a minority Public Sector Enterprise.

In our opinion, we believe it would be fair to conclude that EDC Limited has done complete justice to the objectives of "Economic Development" for which it was established. It is our endeavor to continue to strive our objectives and contribute positively to the economic development of Goa in the years to come.

CURRENT OUTLOOK OF THE INDIAN ECONOMY

The impact of the COVID-19 pandemic which began in early 2020 could be seen even during the FY 2021-22. The second wave ("Delta") and the third wave ("Omicron") impacted lives and livelihood with much larger impact than the first wave that struck in the beginning of 2020. However, the various intervention programmes by the Indian Government has been exemplary, it saves lives as well as livelihood. We would like to place on record our wholehearted gratitude towards the Government of India and the healthcare workers across India who achieved this commendable feat.

Needless to say, the FY 2020-21 began with an expectation that we would witness our GDP surpass the pre-pandemic level of the financial year FY 2019-20. The second advance estimates of national income for FY2022 released by the Central Statistics Office on 28 February 2022 expects GDP growth in FY2022 to be 8.9%, Sectoral growth estimates show that all three sectors – agriculture, manufacturing, and services – grew well. In absolute terms, the economic output of all the three

W0009/103448 THE KINGDOM OF GOA AT FY2022. FY 2022 Monetary Policy Report dated 2 April 2022 projected a real GDP growth of 7.2% for the financial year 2022-23.

The Government Consumption and Capital Expenditure have increased substantially making up for the muted Consumption and Capital Expenditure of the Private Sector. The GST collection is clearly a good indicator to assess country's growth and economic recovery. There has been an increase by over 30% in FY2021-22 to ₹ 16.88 lakh crore, indicating revival and growth momentum. The Government of India announced a growth oriented and expansionary budget for the FY2022 with a strong push on investments to lift economic growth. This is expected to further increase the capital expenditure both by the Government as well as the Private Sector and consequently the demand for loans and capital.

CURRENT OUTLOOK OF THE GOAN ECONOMY:

The entire world grappled due to the effects and the after effects of the COVID-19 pandemic and the Goan economy was no exception to this. During uncertain times, the first thing that is curtailed is the discretionary spending and the capital expenditure. Goa too witnessed a considerable fall in the capex cycle (both private as well as Government). However, the Government of Goa took every step to insulate the lives as well as the livelihood of the Goan population from the adverse impact. From safeguarding the health of every person through immunisation to ensuring safe passage for people from other states/countries back in Goa and from making sufficient provisions for capital expenditure in the budgets to making timely payments to the Government vendors, the Government of Goa took every possible step at appropriate times. We would like to place on record our sincere appreciation to the efforts of the Government, COVID warriors and frontline workers for their commendable efforts.

The unprecedented COVID pandemic has been the second major impactful event since the mining ban ordered by the Supreme Court in 2018. The mining ban had directly impacted the cash flow and the economic activities in the state. After bracing the impact of the mining ban for two years – in 2020 – the Goan economy had begun to pick/brake and add it to the new normal when the COVID pandemic struck India and all the restrictions were thrown out of lives.

Since our Corporation has a mandate to operate and work only within Goa, any adverse impact on the Goan economy has a 'direct' impact on our Corporation's operations. Needless to say, any adverse situation in the Indian or Global economy will have an adverse impact on our Corporation's operations – although mostly the impact is indirect:

Mining Ban and the COVID pandemic impacted the Goan economy – and consequently our Corporation's performance – in primarily three areas:

1. The Investments in Goa – especially the Industrial Investments dwindled. Due to this there was less off take of Industrial Term Loans.
2. The Government's focused on saving time – and rightly so. Hence the Government owned infrastructures Companies did not borrow as much as they borrowed in the past.
3. The RBI's decision to reduce the policy rates made cheaper funds available to the banks and the above two factors resulted in surplus funds available to the banks – so too the Banks too started taking increased exposures to Government Owned Corporations in Goa by advancing loans at a cheaper rates. This further reduced our loan book as well as our interest income.

FUTURE OUTLOOK:

As in the past, our Corporation has reassessed the developing situation periodically and has pre-empted the situation and has taken appropriate measures so as to ensure that the adverse impact is minimised. Furthermore, we have also prepared strategies so to ensure that when the opportunity knocks, our doors are wide open to capitalise on every opportunity.

As mentioned in the above para's, the two major events which adversely impacted the Goan economy were the Mining Ban and the COVID-19 pandemic. Fortunately, the impact of the COVID-19 pandemic is waning since the beginning of PT 2022-23 and so also to this, there has been remarkable traction towards restarting of the mining activities in Goa.

We believe, that the above two factors, will give a boost to our existing business verticals by increasing the off-takes of Industrial Term Loans as well as the Term Loans to Government Owned Corporations involved in Infrastructure Development in Goa. Also, we are optimally optimistic that this would throw upon several new business opportunities to our Corporation which would not only be profitable, but will also help us achieve our primary objective – i.e. the 'Economic Development' of Goa.

1. FINANCIAL RESULTS

(Rm)

	Consolidated		Stand alone	
	2022	2021	2022	2021
Revenue from Operations (Net) and other income	9872	1024	7122	8276
Exceptional item (income)	-	2713	-	2789
Profit Before Tax (PBT)	7119	7614	7122	7281
Provision for Tax	1758	714	1778	725
Share of Profit/Loss in Associate	-	-363	-	-
Prior period Income/Expenditure	-	-	-	-
Profit after tax (PAT)	5343	6937	5347	6556
Other Comprehensive Income	1808	425	1785	479
Total Comprehensive Income	7142	7362	7132	7135
Balance brought forward from previous year	17787	17678	81612	17180
Profit available for Appropriations	19126	24744	20544	24009
Appropriations:				
Transfer to Special Reserve, Dividend, others	3815	2767	1812	2767
Balance carried to the next year's account	16297	21977	18732	21242

2. OVERVIEW OF COMPANY'S FINANCIAL PERFORMANCE

Revenue-

Total revenue (including exceptional item) on a stand alone basis was ₹ 7122 lakh compared to ₹ 8276 lakh in the previous year representing a marginal Y-o-Y decrease of about 0.87%.

The total revenue (including exceptional item) on a consolidated basis was ₹ 9872 lakh compared to ₹ 1024 lakh in the previous year, representing a marginal Y-o-Y decrease of about 0.8%.

Profit – Standalone

Profit after Tax on a stand alone basis was ₹ 5347 lakh compared to ₹ 6556 lakh in the previous year, representing a Y-o-Y fall of 21.6%.

Profit after tax on a consolidated basis was ₹ 5343 lakh compared to ₹ 6937 lakh in the previous year, a decrease of the of 23%.

3. COVID-19

In the year 2020-21, the COVID-19 pandemic continued to have its impact on the economy. The outbreak of the coronavirus pandemic has clouded the growth outlook. This has impacted the consumption of non-essential items and most of the activities in the services (particularly in tourism and hospitality) as well as the manufacturing sector and the equipment hire sector, as a result there is a reduction in the repayment capacity as well as the borrowings. This has adversely resulted in decrease in interest income.

4. DIVIDEND

Directors are pleased to recommend a final dividend of ₹ 1/- per equity share of the face value of ₹ 100/- each @ 1% (Previous Year ₹1/-) for the financial year ended March 31, 2021. The proposal is subject to the approval of the shareholders at the ensuing Annual General Meeting.

5. TRANSFER TO RESERVE:

The Company has transferred a sum of ₹ 1837 lakh (Previous Year ₹ 1171 lakh) to the Special Reserve, which is 11% (10%) of the income tax out of the amount available for appropriation.

6. SHARE CAPITAL

The paid up Equity Share Capital of the Company was ₹ 10000 lakh (Previous Year ₹ 10000 lakh) as on March 31, 2021. During the year under review, there was no change in the Share Capital of the Company.

7. FIXED DEPOSITS

During the year under review, the Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 (hereinafter referred to as 'the Act') and the Companies (Acceptance of Deposits) Rules, 2014 and as such, no amount of principal or interest was outstanding as of the date of balance sheet.

8. STATE OF AFFAIRS OF THE COMPANY :

There was neither change in the status of the Company nor any other material events which has impacted on the affairs of the Company.

9. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

The provisions of Section 186 of the Act relating to Loans, Guarantees or Investments are not applicable to the Company, being engaged in the business of giving loans.

Further, the details of investment made by the Company are given in the Notes to the Financial Statement.

10. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

As the transactions with related parties are in the ordinary course of business and of short or long term nature, no material related party transactions were entered into during the financial year. Accordingly, the disclosure required w.e.f. 01/01/2012 of the Companies Act, 2012 in Form AOC-2 is not applicable.

11. CHANGES IN THE NATURE OF BUSINESS, IF ANY:

There is no change in the nature of business carried on by the Company.

12. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THIS REPORT:

There have been no material changes and commitments, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

13. CONSOLIDATED FINANCIAL STATEMENTS

The consolidated financial statements of the Company for the financial year ended March 31, 2021 are prepared, in compliance with the applicable provisions of the Act and Accounting Standards, on the basis of the audited financial statements of the Company, its associate and associate companies, as approved by their respective Board of Directors.

These standalone financial statements are prepared on accrual basis of accounting and comply with the Indian Accounting Standards (Ind AS) applied under the Companies (Indian Accounting Standards) Rules, 2015 and subsequent amendments thereto and the Companies Act, 2013.

Pursuant to the provisions of Section 136 of the Act, the Standalone Financial Statements of the Company and the Consolidated Financial Statements along with all relevant documents and Auditor's Report thereon form part of this Annual Report.

14. INTERNAL FINANCIAL CONTROL SYSTEMS

The Company has in place a well defined and adequate internal control system commensurate with its size and nature of business which provides a reasonable assurance in respect of financial and operational information, safeguarding assets of the Company and ensuring compliance with applicable policies, instructions and records and reports in the lawful manner.

The Company also appointed a firm of Chartered Accountants as internal auditors to conduct ongoing internal audits, covering all aspects of operations, and adherence to internal policies and procedures as well as to regulatory and legal requirements. The internal audit reports are reviewed regularly by the Audit Committee of the Board, and thereby, internal control systems are strengthened and corrective actions are taken.

15. WHISTLE BLOWING POLICY

The Company follows highest standards of business ethics and management practices in the conduct of its business. Forming a Whistle Blowing policy is to encourage the employees and directors of the Company to come forward and express their suspected misconduct concerns without fear of punishment or unfair treatment. The Company has disclosed the details of the policy on its website <http://www.goe.co.in>

A Committee has been constituted which looks into the complaints raised. The Committee reports to the Audit committee.

No personnel of the Company have been referred to Vigilance or CBI Committee.

16. SUBSIDIARIES, JOINT VENTURES AND JOINT VENTURE COMPANIES

16.1 Subsidiary Companies

As on March 31, 2022, the Company has one subsidiary company.

Goe Electronics Limited (GEL)

The total Revenue of GEL during the year is ₹ 1071 lakh (Previous Year ₹ 1758 lakh). The Profit Before Tax and exceptional items for the year was ₹ 118 lakh (Previous Year ₹ 121 lakh).

Goe Auto Accessories Limited (GAL)

During the year, Goe Auto Accessories Limited ceased to be subsidiary on dissolution order passed by national Company Law Tribunal under the Insolvency and Rehabilitation Code, 2016.

18.2 Associate/Joint Venture Companies

As on March 31, 2012, the following is the Associate Company:

18.2 One Antibiotics & Pharmaceuticals Limited (GAPL)

The total revenue of GAPL during the year is ₹ 7096 lakh (Previous Year ₹ 5128 lakh). The Profit/(Loss) before Tax for the year was ₹ (667) lakh (Previous Year ₹ (1196) lakh).

Financial statements of the Associate Company for the year ended 31 March 2012 have been prepared in accordance with Ind AS notified under the companies (Indian Accounting Standards) Rules, 2015.

Statement containing salient features of Accounts of Subsidiaries/ Associate/ Joint Venture Companies

Pursuant to Section 129(1) of the Act, a statement in Form "AOC-3" containing the salient features of the Financial Statements of each of the Subsidiaries, associated and Joint Venture Companies is appended as an 'Annexure-F' to the Board's Report.

19. DIRECTORS AND KEY MANAGEMENT PERSONNEL

19.1 Board of Directors

Board Company's Board of Directors is board-based and its constitution is governed by Memorandum of Goa as per clause 32 of the Articles of Association of the Company and are not liable to rotate by rotation.

As on date of this report, the Board consist of ten (10) Directors as follows:

Sr.	Category	Director No.	Name of Director
1	Non-Executive Director	00322100	Shri Sadehend Shet Tenavade Chairman
		00322188	Shri Sadehend Shet Tenavade – Vice Chairman
2	Independent Director	00402965	Shri Sampath Kanungo
		00141573	Shri Sanku Shandana
		00120200	Dr. Pankajsham Patilkar
		00311388	Shri Pawan Da Bhole
		00319418	Shri Sanku Shandana
		07000217	Mrs. Latha Coralia Moraes
3	Nominee Director	00710200	Shri Mahesh Patil – ICB Bank Nominee Director
4	Executive Director	07100007	Shri Sanku Shandana Shriam Patil Anga – Managing Director

17.2 Risk Evaluation

By virtue of MCA notification dated 27th June 2003, provisions of section 134(2)(a) of the Act shall not apply to Government Companies and accordingly the same is not applicable to the Company.

17.3 Independent Directors:

In accordance with Section 149(7) of the Act, each Independent Director has given a declaration to the Company confirming that they meet the criteria of independence as mentioned under Section 149(8) of the Act.

17.4 Key Managerial Personnel:

Pursuant to the provisions of section 152 of the Act, the Key Managerial Personnel of the Company as on March 31, 2002 are:

- Shri Giran K. Bhalor, Managing Director
- Shri Ajayesh Bhatia, Chief Financial Officer
- Shri Anand Kharvaxi, Company Secretary

18. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to provisions of Section 134(3) of Act, the Board of Directors, to the best of their knowledge and ability, confirm that:

- i. In preparation of the annual accounts for the year ended 31st March 2002, the applicable accounting standards have been followed along with proper explanatory statement relating to material departures, if any;
- ii. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as on March 31, 2002 and of the profit of the Company for the year ended on that date;
- iii. They have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for ascertaining the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv. They have prepared the Annual Accounts on a "going concern" basis;
- v. They have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and were operating effectively.

18. MEETINGS

18.1 Board Meetings:

The Board meetings are convened by giving appropriate notice well in advance. The Directors are provided with appropriate information in the form of agenda items in a timely manner, to enable them to participate on each agenda item.

Video-conferencing facility or other audio visual means are also provided at the Board meetings. In case any Director is unable to physically remain present at the meeting but wishes to participate in the meeting.

During the year, Five (5) Board Meetings were held. The meetings were held on May 11, 2021, July 1, 2021, August 27, 2021, October 29, 2021 and December 12, 2021.

Details of proceedings at the Board meetings held during the year and attendance of the Directors are as below:

Name of Director	Board meetings attended during the year	Attendance as % of AGM
Non-executive Directors		
Shri Somanth Khet Toranade – Chairman	5	100
Shri Sanjay Satishkar – Vice Chairman	5	100
Independent Directors		
Shri Sankar Kulkarni	5	100
Shri Sandip Chaudhari	3	60
Dr. Purushottam Padmakar	3	60
Shri Rajesh De Souza	4	80
Shri Shripada Manekar	4	80
Mrs. Lalita Condo Afonso	2	40
Executive Director		
Shri Kishu Kulkarni – Managing Director	5	100

19. COMPOSITION OF COMMITTEES OF DIRECTORS, TERMS OF REFERENCE AND ATTENDANCE AT THE MEETINGS

The Board has constituted following Committees of Directors as required under the Act:

20.1 Audit Committee

Your Company Audit Committee comprised of three independent Directors as on March 31, 2021.

- **Shri Sandip Shandare** - Chairman
- **Dr. Purushottam Padewar** - Member
- **Dr. Lalita Cordeia Afonso** - Member

The primary objective of the Audit Committee is to monitor and provide an effective supervision of the Management's financial reporting process, to ensure correct and timely disclosure, with the highest level of transparency, integrity and quality of financial reporting. The Audit Committee oversees the work carried out in the financial reporting process by the Management, the Internal Auditors and the Statutory Auditors.

During the year, Four Audit Committee Meetings were convened and held during the year on July 14, 2021, June 22, 2021, November 22, 2021 and December 17, 2021.

Name of Director	Number of meeting attended
Shri Sandip Shandare	4
Dr. Lalita Cordeia Afonso	4
Dr. Purushottam Padewar	4

NOMINATION & REMUNERATION COMMITTEE

Your Company has constituted a HR, Nomination and Remuneration Committee in accordance with the provisions of Section 173(3) of the Act, and applicable Rules. The committee comprised of following Directors.

- **Dr. Siddharth Shet Naravade** - Chairman, Director
- **Shri Nishu De Souza** - Independent Director
- **Dr. Purushottam Padewar** - Independent Director
- **Shri Sandip Shandare** - Independent Director
- **Shri Anir Ballal** - Managing Director

The role of HR, Nomination and Remuneration Committee of the Company is to guide the Board in relation to appointment, promotion/removal of key Management Personnel and Sr. Management level Personnel and also to fix the remuneration.

During the year, no HR, Nomination and Remuneration Committee Meetings were convened and held.

CORPORATE SOCIAL RESPONSIBILITY COMMITTEE

Your Company has constituted a Corporate Social Responsibility (CSR) Committee in accordance with the provisions of Section 135 of the Act and applicable Rules. The CSR Committee was constituted by the Board of Directors of the Company in November, 2014. The committee was presided off following Directors:

- | | |
|-----------------------------------|--------------------------|
| • Shri Sadaashankar Dhat Tarasade | -Chairman, Director |
| • Shri Sanjay Salunkhekar | -Vice Chairman, Director |
| • Shri Shivprasad Mahankar | -Independent Director |
| • Dr. Purnashobham Padmakar | -Independent Director |
| • Shri Kishor Samraji | -Managing Director |

The CSR for C&A Property Ltd company was also uploaded on its website www.cagpa.com. The CSR Committee of the Company is functioning in accordance with the provisions of Section 135 of Act and applicable Rules.

The detailed Report on CSR activities in accordance with the Companies (Corporate Social Responsibility Policy) Rules, 2014, undertaken by the Company during the year is appended as an Annexure-IV to the Board's Report.

21. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS:

There have been no significant and material orders passed by the regulators, courts and tribunals impacting the going concern status of the Company's operations in future.

22. AUDITORS

22.1 Statutory Auditors

The Chartered and Auditor General of India has appointed M/S. A & M & Associates LLP, Plot No. A3, White Wide Apartments, Near Casino Hotel, Ashi Moravale, Ahmedabad under Section 141 (b) of the Act, as Statutory Auditors of the Company for the financial year ended March 31, 2021.

22.2 Secretarial Auditor

Pursuant to the provisions of Section 204 of the Act, and the rules framed thereunder, the Board has appointed Shri Dharmraj J. Khosla, a Company Secretary in practice to undertake Secretarial

Audit of the Company for the financial year 2021-22: The Report of the Statutory Auditor is appended as Annexure – B to this report.

23. CONSERVATION OF ENERGY, TECHNOLOGY ADOPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The provisions of Section 134 (3)(e) of the Act, read with Rule 8(3) of the Companies (Accounts) Rules, 2014 are not applicable to the Company. However, Company has been using information technology in its operations.

Foreign Exchange Earnings and Outgo: Nil

24. ANNUAL RETURN:

The Annual Return of the company in the prescribed form MGT-7 is available on the website of the Corporation.

25. PARTICULARS OF EMPLOYEES:

None of the employees of the Company were in receipt of remuneration of more than ₹ 80 Lakh per annum or ₹ 5 lakh per month if employed for part of the year. The disclosure pertaining to the remuneration and other details as required under Section 197(12) of the Act, is not applicable.

As on March 31, 2022 Company had 75 employees.

26. RISK MANAGEMENT:

The company has formulated Risk Management Policy which encompasses the upshot procedure to be followed thereby mitigating the various risks associated with its business operations. Further, the Management of the Company on a continuous basis identifies all strategic, operational and financial risk that the Company faces, by assessing and analysing the latest trends in risk. Information available internally and externally and use the same to plan for risk mitigation activities.

27. PREVENTION OF SEXUAL HARASSMENT IN THE COMPANY:

The company values the dignity of employees and strives to provide a safe and respectful work environment to all its employees. The company is committed to providing an environment, which is free of discrimination, intimidation and abuse. Pursuant to Sexual Harassment of Women at Workplace (Prohibition, Prevention and Redressal) Act, 2013 and rules made thereunder, the Company has a Policy named "Policy against Sexual Harassment" for prevention of Sexual Harassment in the Company. All employees (permanent, contractual, temporary and fixed) are covered under this policy.

Report further stated that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Woman at Workplace (Prohibition, Prevention and Redressal) Act, 2013.

18. ACKNOWLEDGMENTS

They Directors wish to place on record their appreciation for the co-operation and assistance rendered by the various Departments of the Government of India, as well as Central Government, and also all its Bankers & Consultants.

Your Directors also place on record their appreciation for the excellent services rendered by the employees of the Company, for achieving the improved performance and look forward to the continuous support given by them to the Company and their confidence in the management.

For and on behalf of the Board of EDC Limited

[The Sediment Size (Thinnable)]

23410711

2009年10月19日

Wieder: Parnell-G 30

Date: 05/11/2012

FORM AOC-1

STATEMENT CONTAINING SALIENT FEATURES OF THE FINANCIAL STATEMENTS OF
SUSIDIARIES, ASSOCIATES AND JOINT VENTURES(PURSUANT TO FORM PROVIDED TO THE SECTION 13 OF SECTION 125 READ WITH RULE 5 OF
COMPANIES (ACCOUNTS) RULES, 2004)

Part "A" Subsidiary Companies

(IN LAKH)

1.	Name of the subsidiary	Ion Electronics Limited
2.	Reporting period of the subsidiary	April 1, 2010 to March 31, 2011
3.	Reporting currency and exchange rate as on the last date of the reporting financial year in the case of foreign subsidiary	INR
4.	Share Capital	100
5.	Reserves and surplus	200
6.	Total assets	1800
7.	Total Liabilities (Debt) not included	2000
8.	Investments	-
9.	Turnover	1800
10.	Profit/Loss before tax	110
11.	Tax expenses	10
12.	Profit/Loss after tax	100
13.	Proposed Dividend	-
14.	% of shareholding	100

ANNEXURE-II TO BOARD'S REPORT

Annual Report on Corporate Social Responsibility (CSR) activities for the financial year 2021-22

1. A brief outline of the Company's CSR Policy including overview of projects or programmes proposed or undertaken and a reference to the website on the CSR policy and projects or programmes	Refer Section Corporate Social Responsibility (CSR) in the Board's Report
2. The Composition of the CSR Committee	Section 121 of the Companies Act 2013 Refer Section Corporate Social Responsibility (CSR) in the Board's Report
3. Details of the amount available for set off in pursuance of sub-rule (2) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules 2014 and amount required for set off for the financial year, if any	
4. Average net profit of the Company as per Section 125 (3) (a) Two percent of average net profit of the company as per section 125 (3)	Rs.4687,26,512/- Rs.1,33,74,418/-
(b) Amount transferred to be set off for the financial year if any	Rs.1,33,814/-
(c) Total CSR obligations for the financial year (4a-4b)	Rs.1,33,61,004/-
5. Details of CSR spent or intended during the financial year	
(a) Total Amount spent for the Financial Year	Rs.2,32,042/-
(b) Total amount transferred to Disruptive CSR Account as per section 129 (4)	Rs.1,28,880,000/-
(c) Amount transferred to any fund specified under Schedule VII except stated projects in section 129 (3)	Nil. Not applicable.

Details of amount spent on CSR activities during the financial year 2021-22

Sr. No.	CSR project/ activity	Section in which the project is covered (Schedule VII)	Intention	Budget (Rupee)	Amount spent on Projects or Programmes	Completion or Expenditure up to the reporting period	Amount spent Direct or through Implementing Agency
1.	Construction of toilet laboratory	Education	Perfection-Cos	25,12,538/-	2,50,965/-	2,50,965/-	Direct
2.	School benches	Education	Margher-Gas	1,09,860/-	1,07,448/-	1,07,448/-	Direct
3.	Construction of clinic to the training building of Health Centre	Health	Kalor-Gas	1,09,860/-	1,09,860/-	1,09,860/-	Direct
4.	Disposal unit poles and accessories, painter	Education	Comharom-Cos	2,81,400/-	1,28,880/-	1,28,880/-	Direct

- E. In case of violation of regulations of legal acts, furnish the details relating to the matter involved or reported through CSR agents in the financial year 2016 (Not Applicable)
- F. In case the Company has failed to spend the sum per cent of the average net profits of the last three financial years or any part thereof, the company shall provide the reasons for not spending the amount in its Board reports.

During the year company has spent Rs. 8,08,845,- on various projects. The unspent balance of Rs. 1,15,86,000,- towards various ongoing projects and has been transferred to the unspent CSR account and agent's in accordance with the CSR Amendment Rules.

G. Budgetary Statement

The implementation and monitoring of Corporate Social Responsibility (CSR) Policy, is in compliance with CSR objectives and policy of the Company.

- 12 - (Managing Director) Dr. S. S. Rai Singh	- 13 - (Chairman) Dr. Lakshmi Devi Tiwari
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FORM NO. MR-3
SECRETARIAL AUDIT REPORT
For the financial year ended 31st March 2022

*(Form as per clause 226(1) of the Companies Act, 2013 and rule No. 3 of the Companies
Appointments and Remuneration of Managerial Personnel) Rules, 2014)*

To,
The Members,
EDC Limited,
EDC House, Dr. Amman Bafkar Road,
Punaji Goa, 403001.

I, Dhanraj J Shama, Company Secretary in Practice, bearing CP No.7259 and having my office at 305, Citra-cenra, Puro-plaza, Panaji Goa 403001, placed to place before the Shareholders of EDC Ltd,

That I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to corporate practices by EDC Limited (hereinafter called 'EDC') for the audit period covering the financial year ended on 31st March 2022 ('the audit period'). The Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conduct/summary compliance and expressing my opinion thereon.

That Based on my verification of the EDC books, minute books, Documents, forms and returns, filed and other records maintained by the EDC and also the information provided by the EDC officers during the conduct of Secretarial Audit and subject to my separate report attached as Appendix 'I' (enclosed herewith). Further I hereby report that in my opinion, the EDC has complied with the statutory provisions listed hereunder and also that the EDC has proper board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

That I have examined the books, papers, minute books, forms and returns filed and other records maintained by the EDC for the financial year ended on 31st March 2022 according to the provisions of

1. The Companies Act 2013 and the rules made there under (the Act);

That I have also examined compliance with the applicable clauses of the following:

1. Secretarial Standards issued by the Institute of Company Secretaries of India related to meetings and minutes.
2. Section 135 of Companies Act 2013 relating to Corporate Social Responsibility read with Companies (Corporate Social Responsibility) Rules 2014.
3. Sexual Harassment of women at workplace (Prevention, Prohibition and Redressal Act 19(II)) as amended from time to time.
4. Reserve Bank of India Act 1934 and applicable provisions of Loan Company (LC) under NBFC, as amended from time to time.
5. The Building and other Construction Workers (Regulation of employment and condition of Service) Act 1996 and also U/G/Free Cess Act 1996, as amended from time to time.
6. As to my observation the Security Exchange Board of India Act 1992 and various provisions and regulations there on are not applicable to the EDC, being shares are not listed on the stock exchange and shares are held by Govt. of Goa, by Industrial Development Bank of India (IDBI) and by Administration of Daman.

I further report that:

The Board of Directors of the EDC is duly constituted with proper balance of Executive Directors, Non Executive Directors, Independent Directors and Women Director.

Adequate notice is given in advance to all Directors to schedule the Board Meetings. agenda and detailed notes on agenda were generally sent in

advance and a system exists for seeking and obtaining further information and clarification on the agenda items before the meeting and for meaningful participation at the meeting.

Decisions at the meetings of the Board of Directors of the EDC were carried through on the basis of majority.

I further report that:

There are adequate systems and processes in the EDC commensurate with the size and its operation to monitor and ensure compliance with the applicable laws, rules, regulations and guidelines.

I further report that:

Compliance of applicable financial laws and labour laws, including Direct and Indirect Tax laws by the EDC has not been reviewed in this audit, since the same has been subject to review by Statutory Auditor and other designated professionals appointed by the Corporation.

I further report:

That the pending litigations, claims and counter claims in the court of law are given in the Balance Sheet under accounting head "Contingent Liability".

Place: Pondicherry

Date: 17/09/2012

-56-

CS DHARMARAJ I. BHONSLE
(Company Secretary)

UDIN: R007256D001054722

Appendix-I

This Appendix is part of my "Secretarial Audit Report" for the financial year ended 31- March 2022

To,
The Members,
EDC Limited

My Secretarial Audit report of even date is to be read along with this Appendix "I".

1. Maintenance of Secretarial records and compliance of the provisions of corporate and other applicable laws, rules, regulations standards are the responsibility of the management of the EDC Limited. My responsibility is to express an opinion on these secretarial records and compliance based on my audit.
2. I have followed the audit practices and procedures as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial Records. The verification was done on the test basis to ensure that correct facts are reflected in Secretarial Records. I believe that processes and practices I followed provide a reasonable basis for my opinion.
3. I have not verified the correctness and appropriateness of financial records and books of accounts of the EDC limited.

Place: Panaji
Date: 27/09/2022

-54-
CS USHARMAJAJ J. BHOSALE
(Company Secretary)

UDIN: RD07258D001054722

INDEPENDENT AUDITOR'S REPORT**To the Members of EDC Limited****Report on the audit of the standalone financial statements****Opinion**

We have audited the accompanying financial statements of EDC Limited ("the Company") which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Standalone financial statements")

in our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Sec 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, its profit, total comprehensive income, the changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance to our audit of the standalone financial statements of the current year. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matter described below to be the key audit matters to be communicated in our report:

Sl. No.	Key Audit Matter	Auditor's response
1.	Impairment and write-offs The Recognition and measurement of impairment and Write-off of Loans and Advances involves extensive management judgments and appropriate processing of information from the IT systems because of which the same has been identified as a key audit matter.	Our key audit procedure included: • We test checked the computation of the Probable Default (PD) which denotes the statistical pattern of occurrence of defaults in various categories of accounts based on industry patterns. • We also test checked the computation of the ratio of Loss Given Default (LGD) which denotes the non-recovery (after considering the collection) till the date of Balance Sheet. • We reviewed the changes made by the management in amending additional ECL Provisions on the background of COVID-19 outbreak. • We examined the computation of Impairment Losses by application of PD and LGD and ensured that the entire pool of loans and advances has been considered for the same. • We reviewed the internal financial controls over data extraction and data validation from the ERP system for computation of PD and LGD. • We performed analytical procedures for ascertaining of reasonableness of key ratios prominent. • We carried out a combination of procedures involving enquiry and observation, re-performance on a test basis and inspection of evidence in respect of computation of provisions and review of procedures and practices, justification notes and approvals in case of Bad Debts written off. • Our audit procedures did not reveal any significant misstatements with respect to provisions for impairment and write offs.

Information other than Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in Annual Report, for example, Board's Report, including Annexures to Board's Report, Management Discussion and Analysis, Business Responsibility Report, Corporate Governance etc., but does not include the standalone financial statements and our auditor's report thereon. The Board's Report, including Annexures to Board's Report, Management Discussion and Analysis, Business Responsibility Report and Corporate Governance etc. is expected to be made available to us after the date of this auditor's report.

Our opinion on the standalone financial statements does not cover the other information and we will 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 identified above when it becomes available 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.

When we read the Board's Report, including Annexures to Board's Report, Management Discussion and Analysis, Business Responsibility Report and Corporate Governance etc., if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take necessary actions as per the applicability and regulations.

Management's responsibility for the Standalone Financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act, with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Indian Accounting Standards accounting principles generally accepted in India, specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also

includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management 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 management 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 Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(2)(i) of the Act, 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of other significance in the audit of the standalone financial statements of the current year and are therefore the key audit matters. We describe those matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

- 1. As required by Section 143(2) 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 purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company insofar as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss including other comprehensive income, Statement of changes in equity and the statements of Cash Flows dealt with by this Report are in agreement with the relevant books of account.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015.
 - e) Since the company is State Public Sector undertaking of the Government of Goa, in view of the exemption given vide notification no. G.I.R. 465(X) dated June 05, 2015 issued by the Ministry of Corporate Affairs, the provisions of Section 184(X) of the Companies Act, 2013 regarding disqualification of the directors are not applicable to the Company.
 - 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 A. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the company's internal financial controls over financial reporting.
 - g) The Company falls within the ambit of definition of Government Company under section 2(45) of the Act. Hence, in our opinion, provisions related to Managerial Remuneration under section 197 of the Act are not applicable to the government company in terms of MCA notification No G.I.R. 462 (X) dated June 22th, 2015.

8) 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, as amended to our opinion and to the best of our information and according to the explanations given to us:

- a. The Company has disclosed the impact of pending litigations on its financial position in its financial statements – Refer Note 11 to the standalone financial statements;
- b. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;
- c. There are no outstanding amounts, required to be transferred, to the Investor Education and Protection Fund by the Company;
- d. i. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- ii. The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- iii. Based on such audit procedures we have considered reasonable and appropriate in the circumstances, nothing has come to the notice that has caused us to believe that the representations under sub-clause 1)(v)(i)(iii) and (i) contain any material misstatement.

- e. The dividend declared or paid during the year by the Company follows Section 113 of the Act.

2. As required by the Companies (Auditor's Report) Order, 2010 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure F a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
3. As required by the directions issued by the Office of the Comptroller and Auditor General of India under section 143(5) of the Act, we give in Annexure - C, a statement on the matters referred to in those directions.

For abm & associates LLP

Chartered Accountants

Firm Registration Number: 389056W/16-280023

or

Thalash M Mundaje

Partner

Membership No. 113331

Enrollment

August 22, 2017

UDIN: 02151631BAGV17084

Annexure 'A' to the Independent Auditor's Report

(Referred to in Paragraph 1(f) under Report on Other Legal and Regulatory Requirements section of our report to the members of EDC Limited of even date)

Report on the Internal Financial Controls under Clause (i) of Subsection 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of EDC LIMITED ("the Company") as of March 31, 2022 in connection with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the company 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") issued by Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. These 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 authorizations of management and directors of the company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized 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, on the basis of our information and according to the explanations given to us, 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 31st, 2012, 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 abm & associates LLP

Chartered Accountants

Firm Registration Number: 10100408/ W-100013

-30-

Shankar H. Mundaje

Partner

Membership No. 132821

Forwards

August 22, 2012

UDIN: 22122021RAD79Y7604

Annexure B to the Independent Auditor's Report

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the members of IFC Limited of annexure A)

- A. A. The Company has maintained proper record showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
B. The company is maintaining proper records showing full particulars of intangible assets.
- B. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and Equipment by which all property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
- C. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the consolidated financial statements are held in the name of the Company.
- D. The company has not realised its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- E. According to information and explanations given to us and on the basis of our examination of the records of the company, there are no proceedings initiated or pending against the Company for holding any banned property under the Prohibition of Banned Property Transactions Act, 1980 and rules made thereunder.
- F. A. The Company is in the business of providing loans and does not have any physical inventories accordingly, the provision of clause 3) (ii) of the order is not applicable to it.
B. The company has been sanctioned working capital limit in excess of ₹ Five

crossed by banks on the basis of security of Current Assets. The quarterly return and statement filed by the company with the banks or financial institutions agree with the books of account of the Company.

18. a. Since the Company's principal business is to give loans. Accordingly, the provision of clause 3(i)(4) of the Order is not applicable to it.
- b. The company, being a Non-Banking Financial Company (NBFC), registered under provisions of RBI Act, 1934, in our opinion and according to the information and explanations given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees, provided during the year are, prima facie, not prejudicial to the Company's interest.
- c. The company, being a Non-Banking Financial Company (NBFC), registered under provisions of RBI Act, 1934 and rules made thereunder, in pursuance of its compliance with provisions of the said Act/Rules, particularly, the Income Recognition, Asset Classification and Provisioning Norms, monitors repayments of principal and payment of interest by its customers as stipulated in our system and according to the information and explanations given to us, in respect of loans and advances in the nature of loans, the schedule of repayment of principal and payment of interest has been stipulated and in cases where repayment of principal and payment of interest is not received as stipulated, the cognizance thereof is taken by the Company in course of its periodic regulatory reporting.
- d. The company, being a Non-Banking Financial Company (NBFC), registered under provisions of RBI Act, 1934 and rules made thereunder, in pursuance of its compliance with provisions of the said Act/Rules, particularly, the Income Recognition, Asset Classification and Provisioning Norms, monitors and report total amount overdue including principal and / or payment of interest by its customers for more than 90 days. In cases where repayment of principal and payment of interest is not received as stipulated, the cognizance thereof is taken by the Company in course of its periodic regulatory reporting. Refer note 40(b) and 40(c), to the Standalone Financial Statements for summarized details of such loans / advances which are not repaid by borrowers as per stipulations as also details of recoverable sums taken by the Company for recovery thereof.
- e. Since the Company's principal business is to give loans, the provision of clause

2(iii)(4) of the Order are not applicable to it.

- f. Based on our audit procedures, according to the information and explanation made available to us, the Company has not granted any loans or advances in the name of loans either repayable on demand or without specifying any terms or period of repayment during the year. No such loans have been granted to Promoters and Related Parties as defined under Clause (74) of Section 2 of the Act.
- iii. In our opinion and according to the information and explanations given to us, the Company has not granted any loan, nor made any investments or nor provided guarantees and securities within purview of Section 185 and Sec 186 of the Act.
- e. Based on our scrutiny of company's records and according to the information and explanations provided by the management, in our opinion the Company has not accepted any deposits. There are no amounts which are deemed to be deposits. Therefore, the provisions of the clause 2 (v) of the order are not applicable to the company.
- vi. We have been informed by the management that no such records have been maintained under sub-section (2) of section 148 of the Companies Act, 2013 in respect of the business activities of the company. Accordingly, the provisions of clause 2 (vi) of order on propagation with the accounts of such case records are not applicable to the company.
- vii. a. According to the information and explanation given to us and on the basis of our examination of books of accounts, the company has generally been regular in depositing undeposited statutory dues including Goods and Service Tax, Provident Fund, Employees' State Insurance, Income-tax, Sales Tax, Customs Duty, Excise duty, Cess and other material statutory dues applicable to it with appropriate authorities during the year.
- According to the information and explanations given to us no undeposited statutory dues payable were in arrears as on the last day of the financial year concerned, for a period of more than six months from the date on which they become payable except for Service tax dues of Rs. 12,500.

- b. According to the information and explanation given to us and on the basis of examination of books of account and records of the company, we report that there are no dues in respect of Income tax, Sales tax, Service tax, Customs duty, Excise duty, Value added tax, Goods and services tax or any other which have not been reported or account other disputes except for following cases:

Name of the Matter	Nature of dues	Forum where the dispute is Pending	Period to which amount relates	Amount payable
Income Tax Act	Income Tax	The Appellate Tribunal (date not given) Commissioner	F.Y. 2017-18	26.62
Income Tax Act	Income Tax	Income Tax Appeals	F.Y. 2018-19	1.91

There is no interest and expenses owed to any other person in connection of income tax cases and it is being managed by company's income tax department.

- iii. There are no transactions relating to previously unrecorded income in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act 1961 (43 of 1961)
- iv. a. The Company has not defaulted in repayment of loans or other borrowing or in the payment of interest thereon to any lender;
- b. The Company is not declared as a wilful defaulter by any bank or financial institution or other lender;
- c. The term loans were applied for the purposes for which the loans were obtained;
- d. The funds raised on short term loans have not been utilized for long term purposes;
- e. The Company has not taken any loans from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;
- f. The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associates companies;
- v. a. The Company has not raised any monies by way of initial public offer or further public offer (including debt instruments) during the year;
- b. The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and hence the requirements of section 42 and section 62 of the Companies Act, 2013 is not applicable;

- ii. a. To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- b. To the best of our knowledge, no report under sub-section (17) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 19 of Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year.
- c. As per information and explanations offered to us, there are no complaints received during the year under whistle-blower mechanism.
- iii. The Company is not a public Company and hence complying with the provisions of the Public Finance, 1914 does not arise.
- iv. In our opinion and according to the information and explanations given to us, the Company is in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, for all transactions with related parties and details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- v. a. The Company has an internal audit system/other measures with the aim and nature of its business.
- b. We have considered, during the course of our audit, the reports of the internal auditor(s) for the period under audit, issued to the company during the year till date, in determining the nature, timing and extent of our audit procedures in accordance with the guidance provided in SA 600 "Using the work of internal auditors".
- vi. The Company has not entered into any non-cash transactions with Directors or any persons connected with him.

- vii. a. The Company is a Non-Banking Financial Company and is required to be registered under section 45-IA of the Reserve Bank of India Act 1934. The Company has obtained the registration.
- b. According to the information and explanations given to us, the Company has not conducted any Non-Banking Financial or Banking Financial activities without obtaining a valid Call from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
- c. According to the information and explanations given to us, the Company is not a Core Investment Company ("CIC") as defined under the Regulations of the Reserve Bank of India.
- d. The Group does not have any CIC as part of the group and accordingly reporting under clause (vi)(d) of the Order is not applicable.
- viii. The company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- ix. There has been no resignation of the statutory auditors of the Company during the year.
- x. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting these assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities extending the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

- ix. a. There are no unpaid amounts towards Corporate Social Responsibility (CSR) or other than ongoing projects requiring a transfer to a fund specified in schedule VI to the Companies Act in compliance with second proviso to sub-section (1) of section 135 of the said Act. Accordingly, reporting under clause (iii)(a) of the Order is not applicable for the year.
- b. In respect of ongoing projects, the Company has transferred unpaid Corporate Social Responsibility (CSR) amount, to a special account before the date of the report and within a period of 60 days from the end of the financial year in compliance with the provision of section 135(e) of the Act.

For abm & associates LLP

Chartered Accountants

Firm Registration Number : 1240544N/10-100003

By

Shash M. Mundape

Partner

Membership No.: 132491

For and on

August 21, 2023

UDIN : 231924610400007766

Annexure C to the Independent Auditor's Report

(Referred to in paragraph 3 under 'Corporate Governance' and Regulatory Requirements' of section of our report to the members of EDC Limited of mca 2a ncl).

Directions and taking the areas to be examined by the Statutory Auditors during the course of a audit of Standalone Annual Accounts of EDC Limited for the financial year ended March 31, 2022 issued by the Comptroller & Auditor General of India under Section 143 (3) of the Companies Act, 2013.

Sr No.	Areas Examined	Observation/Finding
1.	whether the company has system in place to process all the accounting transactions through IT system? If yes, the implications of processing of accounting transactions outside IT system on the integrity of the accounts along with the financial implications, if any, may be stated.	The company has ERP system in place that enables to process all the accounting transactions through IT system (journal entries are accounted with double-checker concept to ensure integrity of the system. Hence, integrity of accounts is properly ensured).
2.	Whether there is any restructuring of an existing loan or cases of waiver/writes off of debts/loans/interest etc. made by a lender to the company due to the company's inability to repay the loan? If yes, the financial impact may be stated. Whether such cases are properly accounted for? (In case, lender is a Government company, then the direction is also applicable for statutory auditor of lender company)	In the period covered under our audit, no such case of restructuring, waiver of loan or writes off of debts/loans/ interest etc by a lender to the company has taken place.

abm & associates LLP

CHARTERED ACCOUNTANTS

3.	Whether funds (grants/subsidy received/receivable for specific schemes from Central/State Government or its agencies were properly accounted for/utilised as per its terms and conditions? List the cases of deviation.	The Company has received funds from Government of Goa for implementation of various loan schemes. Based on our examination, these funds have been properly accounted and utilised as per its Terms and Conditions of sanction. No deviation in this case has been noticed.
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For abm & associates LLP

Chartered Accountants

Firm Registration Number : 188054M/10-200038

or

Shalabh M. Mundaje

Partner

Membership No. 130531

Permitted

August 22, 2022

UDIN: 22181631BAGYVTT684

(in lakhs)

	Slabs No.	HC 01 31 March 2022	HC 02 31 March 2021
ASSETS			
Financial Assets			
(a) Cash and cash equivalents	1	75	125
(b) Bank balances other than cash and cash equivalents	4	27,269	8,370
(c) Loans	7	55,295	67,488
(d) Investments	8	4,121	1,320
(e) Other financial assets	9	934	648
Non-Financial Assets			
(a) Tax assets	10	-	130
(b) Property, Plant and Equipment	11	300	622
(c) Capital work in progress	-	-	-
(d) Intangible assets	12	5	4
(e) Right of use assets	-	-	-
(f) Other non-financial assets	13	150	131
Total Assets		88,510	74,589
LIABILITIES AND EQUITY			
LIABILITIES			
Financial Liabilities			
(a) Trade Payables			
(i) total outstanding dues of micro enterprises and small enterprises	14	31	61
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	-
(b) Borrowings	15	-	2,140
(c) Other financial liabilities	16	11,338	7,150
Non-Financial Liabilities			
(a) Deferred tax liabilities (net)	17	1,883	3,334
(b) Provisions	18	38	136
(c) Other non-financial liabilities	19	303	300
EQUITY			
(a) Equity Share Capital	20	10,000	10,000
(b) Other Equity	21	66,169	62,149
Total Liabilities and Equity		88,510	74,589

The accompanying notes are an integral part of the financial statements

As per our report of even date

For ABN & Associates LLP

Chartered Accountants

Firm Registration No. : 100249 / NY0001

-As-

Shalini Khurana

Partner

Membership No. : 10362

Place : Mumbai, India

Date :

For and on behalf of the Board of Directors

-As-

TANUJESH SURET TANUJESH

Chairman

DIN : 0233102

-As-

RITIKA KHOSLA

Managing Director

DIN : 07006097

-As-

ADARSH KUMAR

Chief Financial Officer

-As-

DEVENDRA HARVEY

Company Secretary

R.No. 2679

Place: Panaji Goa

Date: 11.8.2022

	Notes	Year ended 31 March 2022	Year ended 31 March 2021
Revenue from operations			
a) Interest income	22	1,124	1,102
b) Dividend income		1	22
c) Rental income	22	630	630
d) Other operating income	24	221	16
Total Revenue from operations (i)		1,986	1,770
e) Other income (ii)	22	172	47
Total income (j = i + ii)		2,158	1,817
Expenses			
a) Finance cost	26	281	1,524
b) Impairment or reversal of impairment	27	1,347	395
c) Employee benefits expense	28	1,164	1,222
d) Depreciation, amortisation and impairment	29	31	42
e) Other expenses	29	140	228
Total Expenses (iii)		3,063	2,811
Profit / Loss (before exceptional items and tax) (k = j - iii)		(905)	(994)
Exceptional item (iv)	30		1,110
Profit / Loss (before tax) (l = k + iv)		(905)	(884)
Tax expense			
a) Current Tax		1,119	1,179
b) Deferred Tax	31	152	(30)
c) Taxes for withholding		31	(60)
Total income tax expense (m)		1,276	122
Profit for the period (n = l - m)		(2,181)	(1,006)
Other Comprehensive Income			
Items that will not be reclassified to profit or loss			
a) Actuarial gain/(loss) on defined pension plans		2	(40)
b) Change in fair value of equity investments		1,101	(49)
c) Income tax relating to above items		(12)	(12)
Other Comprehensive Income for the period (o)		1,091	(91)
Total Comprehensive Income for the period (p = n + o)		(1,090)	(1,097)
Earnings per equity share (Face value HK\$ 10 each) (see annual report)	32		
Basic (in HK\$)		91	99
Diluted (in HK\$)		20	22

The accompanying notes and other information form part of the financial statements

As per our report of audit date

For (Baker) Investment Ltd

For Registration No. : 020137 / 010000

Chartered accountants

By

Deborah Kung

Partner

Member since 1991

Phone : 2619761, 2619762

Fax : 2619761, 2619762

Web : www.baker.com.hk

For and on behalf of the Board of Directors

By

(Signature) (Name) (Title)

Chairman

31/03/2022

By

(Signature) (Name) (Title)

Managing Director

31/03/2022

By

(Signature) (Name) (Title)

Chief Financial Officer

31/03/2022

By

(Signature) (Name) (Title)

Company Secretary

31/03/2022

For (Baker) Investment Ltd

Date: 31/03/2022

Part A

Problem	Answer	Problem	Answer
1. Simplify: $2x^2 + 3x - 4x^2 + 5x - 6$	$-2x^2 + 8x - 6$	10. Simplify: $3x^2 + 4x - 5x^2 + 6x - 7$	$-2x^2 + 10x - 7$
2. Simplify: $5x^2 + 3x - 2x^2 + 4x - 1$	$3x^2 + 7x - 1$	11. Simplify: $4x^2 + 2x - 3x^2 + 5x - 8$	$x^2 + 7x - 8$
3. Simplify: $7x^2 + 1x - 3x^2 + 2x - 9$	$4x^2 + 3x - 9$	12. Simplify: $6x^2 + 1x - 4x^2 + 3x - 2$	$2x^2 + 4x - 2$

Problem	Answer	Problem	Answer	Problem	Answer	Problem	Answer	Problem	Answer
4. Simplify: $8x^2 + 2x - 5x^2 + 3x - 4$	$3x^2 + 5x - 4$	13. Simplify: $9x^2 + 4x - 6x^2 + 7x - 1$	$3x^2 + 11x - 1$	22. Simplify: $10x^2 + 5x - 8x^2 + 9x - 3$	$2x^2 + 14x - 3$	31. Simplify: $11x^2 + 6x - 9x^2 + 10x - 5$	$2x^2 + 16x - 5$	40. Simplify: $12x^2 + 7x - 10x^2 + 11x - 6$	$2x^2 + 18x - 6$
5. Simplify: $6x^2 + 1x - 4x^2 + 2x - 7$	$2x^2 + 3x - 7$	14. Simplify: $7x^2 + 3x - 5x^2 + 4x - 2$	$2x^2 + 7x - 2$	23. Simplify: $11x^2 + 6x - 9x^2 + 8x - 4$	$2x^2 + 14x - 4$	32. Simplify: $12x^2 + 7x - 10x^2 + 9x - 7$	$2x^2 + 16x - 7$	41. Simplify: $13x^2 + 8x - 11x^2 + 12x - 8$	$2x^2 + 20x - 8$
6. Simplify: $9x^2 + 4x - 7x^2 + 5x - 3$	$2x^2 + 9x - 3$	15. Simplify: $8x^2 + 5x - 6x^2 + 6x - 1$	$2x^2 + 11x - 1$	24. Simplify: $12x^2 + 7x - 10x^2 + 10x - 5$	$2x^2 + 17x - 5$	33. Simplify: $13x^2 + 8x - 11x^2 + 13x - 9$	$2x^2 + 21x - 9$	42. Simplify: $14x^2 + 9x - 12x^2 + 14x - 10$	$2x^2 + 23x - 10$
7. Simplify: $10x^2 + 6x - 9x^2 + 11x - 6$	$x^2 + 17x - 6$	16. Simplify: $9x^2 + 6x - 7x^2 + 7x - 2$	$2x^2 + 13x - 2$	25. Simplify: $13x^2 + 8x - 11x^2 + 11x - 6$	$2x^2 + 19x - 6$	34. Simplify: $14x^2 + 9x - 12x^2 + 15x - 11$	$2x^2 + 24x - 11$	43. Simplify: $15x^2 + 10x - 13x^2 + 16x - 12$	$2x^2 + 26x - 12$
8. Simplify: $11x^2 + 7x - 10x^2 + 12x - 7$	$x^2 + 19x - 7$	17. Simplify: $10x^2 + 7x - 9x^2 + 12x - 5$	$x^2 + 19x - 5$	26. Simplify: $14x^2 + 9x - 12x^2 + 12x - 7$	$2x^2 + 21x - 7$	35. Simplify: $15x^2 + 10x - 13x^2 + 17x - 13$	$2x^2 + 27x - 13$	44. Simplify: $16x^2 + 11x - 14x^2 + 18x - 14$	$2x^2 + 29x - 14$
9. Simplify: $12x^2 + 8x - 11x^2 + 13x - 8$	$x^2 + 21x - 8$	18. Simplify: $11x^2 + 8x - 10x^2 + 13x - 6$	$x^2 + 21x - 6$	27. Simplify: $15x^2 + 10x - 13x^2 + 13x - 8$	$2x^2 + 23x - 8$	36. Simplify: $16x^2 + 11x - 14x^2 + 19x - 15$	$2x^2 + 30x - 15$	45. Simplify: $17x^2 + 12x - 15x^2 + 20x - 16$	$2x^2 + 32x - 16$

Part B

Problem	Answer
1. Simplify: $2x^2 + 3x - 4x^2 + 5x - 6$	$-2x^2 + 8x - 6$
2. Simplify: $5x^2 + 3x - 2x^2 + 4x - 1$	$3x^2 + 7x - 1$
3. Simplify: $7x^2 + 1x - 3x^2 + 2x - 9$	$4x^2 + 3x - 9$

$$2x^2 + 3x - 4x^2 + 5x - 6$$

$$5x^2 + 3x - 2x^2 + 4x - 1$$

QUESTIONS

QUESTIONS 1-10: ANSWERS SHOULD BE WRITTEN IN THE SPACE PROVIDED.

(QUESTIONS 11-12: ANSWERS SHOULD BE WRITTEN ON PAGE 2.)

1. **ANSWERS 1-10: QUESTIONS**

The following table displays a set of quarterly time-series data for the number of registered motor vehicles (in millions) for each state and the District of Columbia from 1990 to 2000. The data are available from the U.S. Department of Transportation, Bureau of Economic Analysis, *Motor Vehicle Registration Statistics*, <http://www.bea.gov/industry/mvr.htm>. The data are available in the file *mvr_data.dta*. The data are available in the file *mvr_data.dta*. The data are available in the file *mvr_data.dta*.

2. **QUESTIONS 11-12: ANSWERS**

The following table displays a set of quarterly time-series data for the number of registered motor vehicles (in millions) for each state and the District of Columbia from 1990 to 2000. The data are available from the U.S. Department of Transportation, Bureau of Economic Analysis, *Motor Vehicle Registration Statistics*, <http://www.bea.gov/industry/mvr.htm>. The data are available in the file *mvr_data.dta*. The data are available in the file *mvr_data.dta*. The data are available in the file *mvr_data.dta*.

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Learning objectives

1. Business system

Explain what the business system is and the role of financial institutions in business system. Explain the role of the business system in the economy and the role of financial institutions in the business system.

The business system is a system of financial institutions and financial markets that provide financial services to businesses and individuals.

Explain the role of financial institutions in the business system and the role of financial markets in the business system.

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- The business system is a system of financial institutions and financial markets that provide financial services to businesses and individuals.
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- The business system is a system of financial institutions and financial markets that provide financial services to businesses and individuals.

[illegible][illegible]

Figures in parentheses show the number of employees employed in each sector and figure in bold indicates the number of employees in the private sector. The number of employees in the private sector is shown in parentheses.

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*Figures are percentages of respondents among those who responded to the survey. The sample size was 1000. The margin of error is plus or minus 3 percentage points.

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- (1) **General** means an individual, corporation, partnership, trust, estate, or other entity, including a government, that is a party to a contract.
- (2) **Contract** means a legally enforceable agreement between two or more parties, which may be written or oral, and which may be subject to modification or termination by the parties.
- (3) **Contractual relationship** means a relationship between two or more parties, which may be written or oral, and which may be subject to modification or termination by the parties.
- (4) **Contractual relationship** means a relationship between two or more parties, which may be written or oral, and which may be subject to modification or termination by the parties.
- (5) **Contractual relationship** means a relationship between two or more parties, which may be written or oral, and which may be subject to modification or termination by the parties.
- (6) **Contractual relationship** means a relationship between two or more parties, which may be written or oral, and which may be subject to modification or termination by the parties.
- (7) **Contractual relationship** means a relationship between two or more parties, which may be written or oral, and which may be subject to modification or termination by the parties.
- (8) **Contractual relationship** means a relationship between two or more parties, which may be written or oral, and which may be subject to modification or termination by the parties.
- (9) **Contractual relationship** means a relationship between two or more parties, which may be written or oral, and which may be subject to modification or termination by the parties.
- (10) **Contractual relationship** means a relationship between two or more parties, which may be written or oral, and which may be subject to modification or termination by the parties.

As discussed above, a transferor who has a future interest in the property of the estate in the property interest transferred is the settlor of the trust. The transferor must be an individual and must have a future interest in the property transferred. The transferor must be an individual and must have a future interest in the property transferred.

(b) **Transfer of property**

A transfer of property is a conveyance of an interest in property to a trust. The transferor must be an individual and must have a future interest in the property transferred. The transferor must be an individual and must have a future interest in the property transferred.

(c) **Requirements for the trust to be valid**

The trust must be created by a transferor who has a future interest in the property transferred. The transferor must be an individual and must have a future interest in the property transferred. The trust must be created by a transferor who has a future interest in the property transferred.

16.16.1 Theoretical issues

The evaluation of management can be viewed from two main angles. On the one hand, management can be seen as a necessary condition for the growth and development of an organisation. It is the only way to ensure that the organisation is able to achieve its objectives. On the other hand, management can be seen as a necessary condition for the growth and development of an organisation. It is the only way to ensure that the organisation is able to achieve its objectives.

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16.16.2 Issues

16.16.2.1 Theoretical issues

The evaluation of management can be seen as a necessary condition for the growth and development of an organisation. It is the only way to ensure that the organisation is able to achieve its objectives. On the other hand, management can be seen as a necessary condition for the growth and development of an organisation. It is the only way to ensure that the organisation is able to achieve its objectives.

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Figure 1

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3.3.1 Social factors affecting financial health

The primary impact of social factors, which are factors that do not directly influence the financial performance of a company, is through the **quality of human resources** that are working for the company. The quality of human resources is determined by the level of education and training of the workforce. A highly educated and trained workforce is more likely to be innovative, productive, and efficient, leading to higher financial performance. Conversely, a low-quality workforce may lead to lower productivity, higher turnover, and increased costs, all of which can negatively impact financial health.

At least, education affects the quality of human resources. Education affects the quality of human resources in several ways. First, education affects the level of skills and knowledge that workers possess. Higher education levels are associated with higher levels of skills and knowledge, which in turn leads to higher productivity and efficiency. Second, education affects the level of innovation and creativity that workers possess. Higher education levels are associated with higher levels of innovation and creativity, which in turn leads to higher productivity and efficiency. Third, education affects the level of turnover and absenteeism that workers exhibit. Higher education levels are associated with lower levels of turnover and absenteeism, which in turn leads to higher productivity and efficiency. Fourth, education affects the level of job satisfaction that workers experience. Higher education levels are associated with higher levels of job satisfaction, which in turn leads to higher productivity and efficiency. Finally, education affects the level of financial performance that a company achieves. Higher education levels are associated with higher levels of financial performance, which in turn leads to higher productivity and efficiency.

3.3.2 Institutional and structural factors

1) Financial health

Financial health is a broad concept that refers to the ability of a company to generate and maintain sufficient cash flow to meet its financial obligations. It is a key indicator of a company's overall financial performance and is closely related to its profitability. Financial health is determined by a number of factors, including the company's operating performance, its capital structure, and its access to external financing.

2) Assets

Assets are resources that a company owns or controls and that have the potential to generate future economic benefits. They are classified into tangible assets, such as property, plant, and equipment, and intangible assets, such as patents, trademarks, and goodwill. Tangible assets are typically easier to collateralize and thus may provide easier access to financing. Intangible assets, on the other hand, are more difficult to collateralize and may therefore be more difficult to use as collateral for financing.

The primary financial health indicator is a company's current ratio, which is the ratio of its current assets to its current liabilities. A current ratio of 1.0 or higher indicates that a company has sufficient current assets to cover its current liabilities. A current ratio below 1.0 indicates that a company may have difficulty meeting its current obligations.

The primary indicator of a company's financial health is its profitability. Profitability is the ability of a company to generate sufficient cash flow to meet its financial obligations. It is a key indicator of a company's overall financial performance and is closely related to its financial health. Profitability is determined by a number of factors, including the company's operating performance, its capital structure, and its access to external financing.

3) Management quality

The primary indicator of a company's financial health is its profitability. Profitability is the ability of a company to generate sufficient cash flow to meet its financial obligations. It is a key indicator of a company's overall financial performance and is closely related to its financial health. Profitability is determined by a number of factors, including the company's operating performance, its capital structure, and its access to external financing.

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2.1.1 Language Policy and the State

Language policy refers to the official stance that a government takes on language. It is a set of measures and regulations that aim to influence the use of language in a particular country. Language policy can be seen as a tool for the state to promote a particular language or languages, to regulate the use of language in public life, or to manage linguistic diversity. It can also be seen as a way for the state to assert its authority and to shape the national identity of a country. Language policy can have a significant impact on the lives of people in a country, particularly in terms of education, employment, and social life.

2.1.2 Language in Education and Society

Language in education and society refers to the role of language in the lives of people in a particular country. It is a study of how language is used in different contexts, such as in the classroom, in the workplace, and in the home. It also looks at how language is used to shape social identity and to create a sense of community. Language in education and society is a multidisciplinary field that draws on linguistics, sociology, and anthropology to understand the complex relationship between language and society.

2.1.3 Language Policy

Language policy refers to the official stance that a government takes on language. It is a set of measures and regulations that aim to influence the use of language in a particular country. Language policy can be seen as a tool for the state to promote a particular language or languages, to regulate the use of language in public life, or to manage linguistic diversity. It can also be seen as a way for the state to assert its authority and to shape the national identity of a country. Language policy can have a significant impact on the lives of people in a country, particularly in terms of education, employment, and social life.

2.1.4 Language

Language refers to the system of communication that is used by a particular community. It is a set of symbols and rules that are used to convey meaning. Language is a fundamental part of human life and is used in a wide range of contexts, from everyday conversation to formal education and business. Language is also a key factor in the development of a community's identity and culture. The study of language is a multidisciplinary field that draws on linguistics, sociology, and anthropology to understand the complex relationship between language and society.

- Active management includes two sub-categories:
- 1. **Active management of natural resources** is defined as the management of natural resources in such a way as to ensure the sustainable use of the resource. It is a management approach that seeks to ensure that the resource is managed in such a way as to ensure that the resource is available for future generations. It is a management approach that seeks to ensure that the resource is managed in such a way as to ensure that the resource is available for future generations.
 - 2. **Active management of natural resources** is defined as the management of natural resources in such a way as to ensure the sustainable use of the resource. It is a management approach that seeks to ensure that the resource is managed in such a way as to ensure that the resource is available for future generations. It is a management approach that seeks to ensure that the resource is managed in such a way as to ensure that the resource is available for future generations.

None of the defendant's assets or liabilities are included in the net value for the defendant's interest. This value is the value that would be realized in full if each of the defendant's interests in all assets included in the net value statement and the defendant's other interests in assets or liabilities were included in the net value statement. **Assets and liabilities are included in the net value statement only if they are included in the net value statement of the defendant's interest in the net value statement.**

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Assets and liabilities are included in the net value statement only if they are included in the net value statement of the defendant's interest in the net value statement.

(c) Assets and liabilities included in the net value statement

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Assets and liabilities are included in the net value statement only if they are included in the net value statement of the defendant's interest in the net value statement.

(d) Assets and liabilities included in the net value statement

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2.1.2 Structural Analysis

When performing a structural analysis, the goal is to identify the internal forces and moments within a structure. This involves determining the distribution of internal forces and moments throughout the structure, based on the external forces and moments applied to it. The structural analysis is a key step in the design process, as it allows engineers to predict the behavior of a structure under various loading conditions and to optimize the design accordingly.

2.1.3 Internal Forces and Moments

2.1.3.1 Internal Forces

Internal forces are the forces that act within a structure, resulting from the external forces and moments applied to it. These forces are responsible for the internal stresses and strains within the structure, and they are a key factor in determining the structural behavior. Internal forces can be categorized into three main types: normal forces, shear forces, and bending moments. Normal forces are the forces that act perpendicular to the cross-section of the structure, while shear forces and bending moments act parallel to the cross-section. The distribution of internal forces throughout the structure is a function of the external forces and moments applied to it, and it is a key factor in determining the structural behavior.

2.1.3.2 Internal Moments

Internal moments are the moments that act within a structure, resulting from the external forces and moments applied to it. These moments are responsible for the internal stresses and strains within the structure, and they are a key factor in determining the structural behavior. Internal moments can be categorized into three main types: normal moments, shear moments, and bending moments. Normal moments are the moments that act perpendicular to the cross-section of the structure, while shear moments and bending moments act parallel to the cross-section. The distribution of internal moments throughout the structure is a function of the external forces and moments applied to it, and it is a key factor in determining the structural behavior.

Instructions:

Answer the following questions using the following information for the period ended 31 March 2019
 (amounts in thousands unless stated otherwise)

1. The following table shows the

	2019	2018
Revenue	1,200,000	1,100,000
Cost of sales		
Net profit	150,000	120,000
Net profit after tax	100,000	80,000

2. The following table shows the

	2019	2018
Revenue	1,200,000	1,100,000
Cost of sales	100,000	90,000
Net profit	110,000	110,000

The following table shows the revenue and cost of sales for the period ended 31 March 2019. The revenue and cost of sales are shown in thousands of dollars.

The following table shows the revenue and cost of sales for the period ended 31 March 2018. The revenue and cost of sales are shown in thousands of dollars.

Financial statements are prepared on a going concern basis, which is a presumption that the entity will continue to operate for the foreseeable future. The financial statements are prepared on a going concern basis, which is a presumption that the entity will continue to operate for the foreseeable future. The financial statements are prepared on a going concern basis, which is a presumption that the entity will continue to operate for the foreseeable future.

The financial statements are prepared on a going concern basis, which is a presumption that the entity will continue to operate for the foreseeable future. The financial statements are prepared on a going concern basis, which is a presumption that the entity will continue to operate for the foreseeable future. The financial statements are prepared on a going concern basis, which is a presumption that the entity will continue to operate for the foreseeable future.

9. FINANCIAL STATEMENTS

	2020	2019
Income Statement		
Revenue	1,000,000	1,000,000
Cost of Sales	(500,000)	(500,000)
Gross Profit	500,000	500,000
Operating Expenses	(200,000)	(200,000)
Operating Profit	300,000	300,000
Finance Income	10,000	10,000
Finance Expenses	(5,000)	(5,000)
Profit Before Tax	305,000	305,000
Income Tax	(61,000)	(61,000)
Profit After Tax	244,000	244,000

10. FINANCIAL STATEMENTS (Continued)

	2020	2019
Balance Sheet		
Assets		
Non-current Assets		
Property, Plant & Equipment	1,000,000	1,000,000
Intangible Assets	10,000	10,000
Current Assets		
Inventory	100,000	100,000
Trade Receivables	200,000	200,000
Trade Payables	(100,000)	(100,000)
Current Liabilities		
Bank Loans	(100,000)	(100,000)
Other Liabilities	(10,000)	(10,000)
Equity		
Share Capital	1,000,000	1,000,000
Reserves	244,000	244,000

12) **Estimated Income Tax Expense (Benefit) or Credit (Debit)**

	Debit	Credit
Income Tax Expense	\$1,440,000	\$1,440,000
Income tax expense is calculated as follows: (10% of \$14,400,000)		
Income tax expense is calculated as follows: (10% of \$14,400,000)		
Income Tax Expense		\$1,440,000

Income tax expense is calculated as follows: (10% of \$14,400,000)

Income Tax Expense	Debit	Credit	Income Tax Expense
Income tax expense is calculated as follows: (10% of \$14,400,000)	10%	10%	\$1,440,000
Income tax expense is calculated as follows: (10% of \$14,400,000)	10%	10%	
Income tax expense is calculated as follows: (10% of \$14,400,000)	10%	10%	
Income tax expense is calculated as follows: (10% of \$14,400,000)	10%	10%	

13) **Estimated Income Tax Expense (Benefit) or Credit (Debit)**

	Debit	Credit
Income Tax Expense	\$1,440,000	\$1,440,000
Income tax expense is calculated as follows: (10% of \$14,400,000)		
Income tax expense is calculated as follows: (10% of \$14,400,000)		
Income tax expense is calculated as follows: (10% of \$14,400,000)		
Income tax expense is calculated as follows: (10% of \$14,400,000)		
Income Tax Expense		\$1,440,000

14) **Estimated Income Tax Expense (Benefit) or Credit (Debit)**

	Debit	Credit
Income Tax Expense	\$1,440,000	\$1,440,000
Income tax expense is calculated as follows: (10% of \$14,400,000)		
Income tax expense is calculated as follows: (10% of \$14,400,000)		
Income Tax Expense		\$1,440,000

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Q10 Question

Notes forming part of the Gladstone Financial Statements for the period ended 31 March 2021

(Amounts in £M unless otherwise stated)

12. Revalued assets

(in £M)

	Carrying Amount
As at 31 March 2020	85
Increases / Decreases	
As at 31 March 2021	85
Increases / Decreases	
As at 31 March 2021	85
Revalued assets	
As at 31 March 2020	71
For the year	14
Decreases	
As at 31 March 2021	70
For the year	1
Increases	
As at 31 March 2021	85
Net assets	
As at 31 March 2020	4
As at 31 March 2021	5

Revalued assets are revalued at 31 March 2021.

13. Other non-current assets

(in £M)

	As at 31 March 2020	As at 31 March 2021
Revalued assets	41	142
Other non-current assets	151	
Total	192	142

Description	Estimated Budget	Expenses Incurred	Percentage of completion by project phase and work in progress	
			Design & Plan	Construction & Install
Design			100%	100%
Construction			100%	100%
Commissioning			100%	100%
Handover			100%	100%

ii. **Qualifying criteria for staff retention**

Description of staff retention criteria	Qualifying criteria	Qualifying criteria
Staff retention criteria	100%	100%
Staff retention criteria	100%	100%
Staff retention criteria	100%	100%
Staff retention criteria	100%	100%

iii. **Staff retention criteria for staff retention**

The following criteria are used to determine staff retention:

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[illegible]

100

[illegible]

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a. DIRECT		
	2019 \$ (in millions)	2018 \$ (in millions)
Operating expenses		
Depreciation and amortization	1,000	950
Goodwill impairment	100	0
Restructuring costs	100	0
Other operating expenses	1,000	1,000
Total operating expenses	2,100	1,950
b. NON-OPERATING EXPENSES		
	2019 \$ (in millions)	2018 \$ (in millions)
Interest expense	1,000	1,000
Income tax expense	1,000	1,000
Other non-operating expenses	100	100
Total non-operating expenses	2,100	2,100
c. EQUITY-based (in millions)		
	2019 \$ (in millions)	2018 \$ (in millions)
Compensation		
Salaries and wages	1,000	1,000
Benefits	100	100
Other compensation	100	100
Total compensation	1,200	1,200
Stock-based compensation		
Stock-based compensation	1,000	1,000
Other stock-based compensation	100	100
Total stock-based compensation	1,100	1,100

26. Determine a graph of the function $f(x) = \frac{1}{2}x^2 + 3x - 4$ on the interval $[-8, 8]$.



28. A function $f(x)$ is defined on the interval $[-8, 8]$. The function has a graph that is a curve that is symmetric about the y-axis. The function has a local maximum at $(0, 4)$ and a local minimum at $(\pm 2, 0)$. The function has a local maximum at $(\pm 4, 4)$ and a local minimum at $(\pm 6, 0)$. The function has a local maximum at $(\pm 8, 4)$.

29. A function $f(x)$ is defined on the interval $[-8, 8]$. The function has a graph that is a curve that is symmetric about the y-axis. The function has a local maximum at $(0, 4)$ and a local minimum at $(\pm 2, 0)$. The function has a local maximum at $(\pm 4, 4)$ and a local minimum at $(\pm 6, 0)$. The function has a local maximum at $(\pm 8, 4)$.



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Question 1

Using the year of the financial period shown in the table below to answer the question. Round your answer to the nearest dollar.

- (a) Calculate the total value of the company's assets at the end of the period.
 (b) Calculate the total value of the company's liabilities at the end of the period.

	Year	Year
	2018/19	2019/20
Assets		
Land	100,000	100,000
Buildings	200,000	200,000
Plant and equipment	100,000	100,000
Accounts receivable	50,000	50,000
Inventory	20,000	20,000
Prepaid expenses	10,000	10,000
Other assets	10,000	10,000
Liabilities		
Accounts payable	50,000	50,000
Long-term debt	100,000	100,000
Other liabilities	10,000	10,000

INSTRUCTIONS

Please complete this form for the information provided on the form and the information on the form.

1. PERSONAL INFORMATION	2. EMPLOYMENT INFORMATION	
	3. EMPLOYMENT INFORMATION	4. EMPLOYMENT INFORMATION
5. EMPLOYMENT INFORMATION	6. EMPLOYMENT INFORMATION	7. EMPLOYMENT INFORMATION
8. EMPLOYMENT INFORMATION	9. EMPLOYMENT INFORMATION	10. EMPLOYMENT INFORMATION
11. EMPLOYMENT INFORMATION	12. EMPLOYMENT INFORMATION	13. EMPLOYMENT INFORMATION
14. EMPLOYMENT INFORMATION	15. EMPLOYMENT INFORMATION	16. EMPLOYMENT INFORMATION
17. EMPLOYMENT INFORMATION	18. EMPLOYMENT INFORMATION	19. EMPLOYMENT INFORMATION
20. EMPLOYMENT INFORMATION	21. EMPLOYMENT INFORMATION	22. EMPLOYMENT INFORMATION
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29. EMPLOYMENT INFORMATION	30. EMPLOYMENT INFORMATION	31. EMPLOYMENT INFORMATION
32. EMPLOYMENT INFORMATION	33. EMPLOYMENT INFORMATION	34. EMPLOYMENT INFORMATION
35. EMPLOYMENT INFORMATION	36. EMPLOYMENT INFORMATION	37. EMPLOYMENT INFORMATION
38. EMPLOYMENT INFORMATION	39. EMPLOYMENT INFORMATION	40. EMPLOYMENT INFORMATION
41. EMPLOYMENT INFORMATION	42. EMPLOYMENT INFORMATION	43. EMPLOYMENT INFORMATION
44. EMPLOYMENT INFORMATION	45. EMPLOYMENT INFORMATION	46. EMPLOYMENT INFORMATION
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71. EMPLOYMENT INFORMATION	72. EMPLOYMENT INFORMATION	73. EMPLOYMENT INFORMATION
74. EMPLOYMENT INFORMATION	75. EMPLOYMENT INFORMATION	76. EMPLOYMENT INFORMATION
77. EMPLOYMENT INFORMATION	78. EMPLOYMENT INFORMATION	79. EMPLOYMENT INFORMATION
80. EMPLOYMENT INFORMATION	81. EMPLOYMENT INFORMATION	82. EMPLOYMENT INFORMATION
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86. EMPLOYMENT INFORMATION	87. EMPLOYMENT INFORMATION	88. EMPLOYMENT INFORMATION
89. EMPLOYMENT INFORMATION	90. EMPLOYMENT INFORMATION	91. EMPLOYMENT INFORMATION
92. EMPLOYMENT INFORMATION	93. EMPLOYMENT INFORMATION	94. EMPLOYMENT INFORMATION
95. EMPLOYMENT INFORMATION	96. EMPLOYMENT INFORMATION	97. EMPLOYMENT INFORMATION
98. EMPLOYMENT INFORMATION	99. EMPLOYMENT INFORMATION	100. EMPLOYMENT INFORMATION

ITEM NO.	UNIT PRICE	
	AT 10% OFF	AT 10% OFF
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99. 10% OFF		
100. 10% OFF		

B. PROPOSED		Year 1 2010-2011	Year 2 2011-2012
1. ☐ New 2. ☐ Existing 3. ☐ Expanded 4. ☐ Reduced 5. ☐ Other 6. ☐ New 7. ☐ Existing 8. ☐ Expanded 9. ☐ Reduced 10. ☐ Other			
Total			
Total			
Total			
Total			

1. Form 1041-101 Instructions for Form 1041-101		2. Page 1	3. Page 1
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4. Form 1041-101	5. Form 1041-101	6. Form 1041-101
Form 1041-101	Form 1041-101	Form 1041-101
Form 1041-101	Form 1041-101	Form 1041-101
Form 1041-101	Form 1041-101	Form 1041-101
Form 1041-101	Form 1041-101	Form 1041-101

7. Form 1041-101 Instructions for Form 1041-101		8. Page 1	9. Page 1
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10. **Form 1041-101**
 Instructions for Form 1041-101

1. Einleitung 1.1. Zielsetzung 1.2. Umfang	1.1. Zielsetzung 1.2. Umfang	1.1. Zielsetzung 1.2. Umfang
2. Angewandte Methoden und Verfahren 2.1. Methoden 2.2. Verfahren 2.3. Werkzeuge 2.4. Software 2.5. Hardware 2.6. Netzwerk 2.7. Sicherheit 2.8. Umfeld	2.1. Methoden 2.2. Verfahren 2.3. Werkzeuge 2.4. Software 2.5. Hardware 2.6. Netzwerk 2.7. Sicherheit 2.8. Umfeld	2.1. Methoden 2.2. Verfahren 2.3. Werkzeuge 2.4. Software 2.5. Hardware 2.6. Netzwerk 2.7. Sicherheit 2.8. Umfeld
3. Ergebnisse und Diskussion 3.1. Ergebnisse 3.2. Diskussion 3.3. Fazit 3.4. Empfehlungen 3.5. Verfasser 3.6. Revisor 3.7. Prüfer 3.8. Freigegeben 3.9. Umfeld	3.1. Ergebnisse 3.2. Diskussion 3.3. Fazit 3.4. Empfehlungen 3.5. Verfasser 3.6. Revisor 3.7. Prüfer 3.8. Freigegeben 3.9. Umfeld	3.1. Ergebnisse 3.2. Diskussion 3.3. Fazit 3.4. Empfehlungen 3.5. Verfasser 3.6. Revisor 3.7. Prüfer 3.8. Freigegeben 3.9. Umfeld
4. Angewandte Methoden und Verfahren 4.1. Methoden 4.2. Verfahren 4.3. Werkzeuge 4.4. Software 4.5. Hardware 4.6. Netzwerk 4.7. Sicherheit 4.8. Umfeld	4.1. Methoden 4.2. Verfahren 4.3. Werkzeuge 4.4. Software 4.5. Hardware 4.6. Netzwerk 4.7. Sicherheit 4.8. Umfeld	4.1. Methoden 4.2. Verfahren 4.3. Werkzeuge 4.4. Software 4.5. Hardware 4.6. Netzwerk 4.7. Sicherheit 4.8. Umfeld
5. Angewandte Methoden und Verfahren 5.1. Methoden 5.2. Verfahren 5.3. Werkzeuge 5.4. Software 5.5. Hardware 5.6. Netzwerk 5.7. Sicherheit 5.8. Umfeld	5.1. Methoden 5.2. Verfahren 5.3. Werkzeuge 5.4. Software 5.5. Hardware 5.6. Netzwerk 5.7. Sicherheit 5.8. Umfeld	5.1. Methoden 5.2. Verfahren 5.3. Werkzeuge 5.4. Software 5.5. Hardware 5.6. Netzwerk 5.7. Sicherheit 5.8. Umfeld

1. Identify the main components of the system.		1.1. System Architecture	1.2. System Requirements
2. Analyze the system's performance and identify areas for improvement.		2.1. Performance Metrics	2.2. Optimization Strategies
3. Implement the improvements and test the system.		3.1. Implementation Plan	3.2. Testing Results
4. Document the findings and provide recommendations.		4.1. Documentation	4.2. Recommendations
5. Conclude the project and evaluate the overall success.		5.1. Project Summary	5.2. Final Evaluation

Project Information		Financial Information		Operational Information	
Project Name		Project Budget		Project Manager	
Project Description		Project Status		Project Start Date	
Project Objectives		Project End Date		Project Location	
Project Scope		Project Funding Source		Project Team	
Project Risks		Project Budget Breakdown		Project Schedule	
Project Deliverables		Project Budget Variance		Project Milestones	
Project Stakeholders		Project Budget History		Project Performance	
Project Communication		Project Budget Forecast		Project Compliance	
Project Reporting		Project Budget Review		Project Audit	
Project Documentation		Project Budget Approval		Project Review	
Project Archiving		Project Budget Final		Project Closure	

8. **Erklären Sie die Bedeutung der folgenden Begriffe:**

a) **Erklärung:** Ein Prozess, bei dem ein Phänomen durch andere Phänomene verursacht wird.

b) **Erklärung:** Ein Prozess, bei dem ein Phänomen durch andere Phänomene verursacht wird.

Erklärungstypen				
Erklärungstyp	Beispiel	Erklärungstyp	Beispiel	Erklärungstyp
Erklärung	Die Ursache	Erklärung	Die Ursache	Erklärung
Erklärung	Die Ursache	Erklärung	Die Ursache	Erklärung
Erklärung	Die Ursache	Erklärung	Die Ursache	Erklärung
Erklärung	Die Ursache	Erklärung	Die Ursache	Erklärung
Erklärung	Die Ursache	Erklärung	Die Ursache	Erklärung

9. **Erklären Sie die Bedeutung der folgenden Begriffe:**

a) **Erklärung:** Ein Prozess, bei dem ein Phänomen durch andere Phänomene verursacht wird.

b) **Erklärung:** Ein Prozess, bei dem ein Phänomen durch andere Phänomene verursacht wird.

c) **Erklärung:** Ein Prozess, bei dem ein Phänomen durch andere Phänomene verursacht wird.

d) **Erklärung:** Ein Prozess, bei dem ein Phänomen durch andere Phänomene verursacht wird.

e) **Erklärung:** Ein Prozess, bei dem ein Phänomen durch andere Phänomene verursacht wird.

f) **Erklärung:** Ein Prozess, bei dem ein Phänomen durch andere Phänomene verursacht wird.

1. The following table shows the results of a survey of 100 people about their favorite type of music. The data is presented in a 2x2 contingency table.

2. The following table shows the results of a survey of 100 people about their favorite type of music. The data is presented in a 2x2 contingency table.

3. The following table shows the results of a survey of 100 people about their favorite type of music. The data is presented in a 2x2 contingency table.

4. The following table shows the results of a survey of 100 people about their favorite type of music. The data is presented in a 2x2 contingency table.

Gender	Rock	Pop
Male	45	35
Female	30	30

5. The following table shows the results of a survey of 100 people about their favorite type of music. The data is presented in a 2x2 contingency table.

6. The following table shows the results of a survey of 100 people about their favorite type of music. The data is presented in a 2x2 contingency table.

7. The following table shows the results of a survey of 100 people about their favorite type of music. The data is presented in a 2x2 contingency table.

Age Group	Rock	Pop
18-24	20	15
25-34	30	25
35-44	25	20
45-54	15	10

8. The following table shows the results of a survey of 100 people about their favorite type of music. The data is presented in a 2x2 contingency table.

9. The following table shows the results of a survey of 100 people about their favorite type of music. The data is presented in a 2x2 contingency table.

10. The following table shows the results of a survey of 100 people about their favorite type of music. The data is presented in a 2x2 contingency table.

1. **Einleitung**

Die vorliegende Arbeit beschäftigt sich mit der Analyse der Auswirkungen der Digitalisierung auf die Arbeitswelt. Im Zentrum stehen die Veränderungen in der Arbeitsorganisation, den Arbeitsinhalten und den Arbeitsbedingungen. Die Digitalisierung hat zu einer tiefgreifenden Umgestaltung der Arbeitswelt geführt, die sowohl Chancen als auch Risiken mit sich bringt. Diese Arbeit soll einen Überblick über die aktuellen Entwicklungen geben und die möglichen Konsequenzen für die Arbeitnehmerinnen und Arbeitnehmer diskutieren.

2. **Methodik**

Die Analyse basiert auf einer Literaturrecherche in wissenschaftlichen Datenbanken und Fachzeitschriften. Die gesammelten Informationen wurden systematisch ausgewertet und in dieser Arbeit dargestellt. Die Darstellung erfolgt in Form von Textpassagen und Tabellen. Die Tabellen dienen dazu, die komplexen Zusammenhänge zwischen den verschiedenen Faktoren der Digitalisierung und der Arbeitswelt übersichtlich darzustellen.

Tabelle 1: Einflussfaktoren der Digitalisierung		Einflussfaktor	Einfluss	
Technologische Faktoren	1	Automatisierung	Reduzierung manueller Arbeitsbelastung	
	2	Digitale Vernetzung	Erhöhung der Flexibilität und Mobilität	
	3	Artificial Intelligence	Erhöhung der Effizienz und Produktivität	
Organisatorische Faktoren		4	Flache Hierarchien	Erhöhung der Transparenz und Kommunikation
Menschliche Faktoren		5	Digitale Kompetenz	Erhöhung der Anpassungsfähigkeit an neue Technologien

Tabelle 2: Auswirkungen der Digitalisierung auf die Arbeitswelt		Arbeitsorganisation	Arbeitsinhalte	Arbeitsbedingungen
Positive Auswirkungen	1	Flexibilisierung der Arbeitszeiten	Erweiterung der Arbeitsinhalte um digitale Aufgaben	Erhöhung der Flexibilität und Mobilität
	2	Erhöhung der Transparenz und Kommunikation	Erweiterung der Arbeitsinhalte um digitale Aufgaben	Erhöhung der Flexibilität und Mobilität
	3	Erhöhung der Effizienz und Produktivität	Erweiterung der Arbeitsinhalte um digitale Aufgaben	Erhöhung der Flexibilität und Mobilität
Negative Auswirkungen	4	Reduzierung manueller Arbeitsbelastung	Erweiterung der Arbeitsinhalte um digitale Aufgaben	Erhöhung der Flexibilität und Mobilität
	5	Erhöhung der Flexibilität und Mobilität	Erweiterung der Arbeitsinhalte um digitale Aufgaben	Erhöhung der Flexibilität und Mobilität
	6	Erhöhung der Flexibilität und Mobilität	Erweiterung der Arbeitsinhalte um digitale Aufgaben	Erhöhung der Flexibilität und Mobilität

Item	Unit	Quantity	Rate	Amount
1. Cement	m³	1.00	10.00	10.00
2. Sand	m³	2.00	5.00	10.00
3. Aggregate	m³	3.00	8.00	24.00
4. Labour	man	1.00	15.00	15.00
5. Transport	km	1.00	2.00	2.00
6. Water	m³	1.00	1.00	1.00
7. Electricity	kWh	1.00	1.00	1.00
8. Fuel	litre	1.00	1.00	1.00
9. Tools	set	1.00	1.00	1.00
10. Maintenance	hour	1.00	1.00	1.00
11. Insurance	year	1.00	1.00	1.00
12. Taxes	year	1.00	1.00	1.00
13. Profit	year	1.00	1.00	1.00
14. Contingency	year	1.00	1.00	1.00
15. Total				58.00

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	12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Description of work		Quantity	Unit	Rate	Amount	Percentage
1.00	Excavation and foundation	100	cu yd	1.00	100.00	100.00
2.00	Foundation and walls	100	sq ft	1.00	100.00	100.00
3.00	Roofing	100	sq ft	1.00	100.00	100.00
4.00	Interior finish	100	sq ft	1.00	100.00	100.00
5.00	Exterior finish	100	sq ft	1.00	100.00	100.00
6.00	Landscaping	100	sq ft	1.00	100.00	100.00
7.00	Other work	100	sq ft	1.00	100.00	100.00
8.00	Subtotal	800			800.00	
9.00	Total	1000			1000.00	

1.00 Excavation and foundation
 2.00 Foundation and walls
 3.00 Roofing
 4.00 Interior finish
 5.00 Exterior finish
 6.00 Landscaping
 7.00 Other work
 8.00 Subtotal
 9.00 Total

1.000	1.000	kg	1.000	1.000
2.000	2.000	kg	2.000	2.000
3.000	3.000	kg	3.000	3.000
4.000	4.000	kg	4.000	4.000
5.000	5.000	kg	5.000	5.000
6.000	6.000	kg	6.000	6.000
7.000	7.000	kg	7.000	7.000
8.000	8.000	kg	8.000	8.000
9.000	9.000	kg	9.000	9.000
10.000	10.000	kg	10.000	10.000
11.000	11.000	kg	11.000	11.000
12.000	12.000	kg	12.000	12.000
13.000	13.000	kg	13.000	13.000
14.000	14.000	kg	14.000	14.000
15.000	15.000	kg	15.000	15.000
16.000	16.000	kg	16.000	16.000
17.000	17.000	kg	17.000	17.000
18.000	18.000	kg	18.000	18.000
19.000	19.000	kg	19.000	19.000
20.000	20.000	kg	20.000	20.000
21.000	21.000	kg	21.000	21.000
22.000	22.000	kg	22.000	22.000
23.000	23.000	kg	23.000	23.000
24.000	24.000	kg	24.000	24.000
25.000	25.000	kg	25.000	25.000
26.000	26.000	kg	26.000	26.000
27.000	27.000	kg	27.000	27.000
28.000	28.000	kg	28.000	28.000
29.000	29.000	kg	29.000	29.000
30.000	30.000	kg	30.000	30.000
31.000	31.000	kg	31.000	31.000
32.000	32.000	kg	32.000	32.000
33.000	33.000	kg	33.000	33.000
34.000	34.000	kg	34.000	34.000
35.000	35.000	kg	35.000	35.000
36.000	36.000	kg	36.000	36.000
37.000	37.000	kg	37.000	37.000
38.000	38.000	kg	38.000	38.000
39.000	39.000	kg	39.000	39.000
40.000	40.000	kg	40.000	40.000
41.000	41.000	kg	41.000	41.000
42.000	42.000	kg	42.000	42.000
43.000	43.000	kg	43.000	43.000
44.000	44.000	kg	44.000	44.000
45.000	45.000	kg	45.000	45.000
46.000	46.000	kg	46.000	46.000
47.000	47.000	kg	47.000	47.000
48.000	48.000	kg	48.000	48.000
49.000	49.000	kg	49.000	49.000
50.000	50.000	kg	50.000	50.000
51.000	51.000	kg	51.000	51.000
52.000	52.000	kg	52.000	52.000
53.000	53.000	kg	53.000	53.000
54.000	54.000	kg	54.000	54.000
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56.000	56.000	kg	56.000	56.000
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59.000	59.000	kg	59.000	59.000
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62.000	62.000	kg	62.000	62.000
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64.000	64.000	kg	64.000	64.000
65.000	65.000	kg	65.000	65.000
66.000	66.000	kg	66.000	66.000
67.000	67.000	kg	67.000	67.000
68.000	68.000	kg	68.000	68.000
69.000	69.000	kg	69.000	69.000
70.000	70.000	kg	70.000	70.000
71.000	71.000	kg	71.000	71.000
72.000	72.000	kg	72.000	72.000
73.000	73.000	kg	73.000	73.000
74.000	74.000	kg	74.000	74.000
75.000	75.000	kg	75.000	75.000
76.000	76.000	kg	76.000	76.000
77.000	77.000	kg	77.000	77.000
78.000	78.000	kg	78.000	78.000
79.000	79.000	kg	79.000	79.000
80.000	80.000	kg	80.000	80.000
81.000	81.000	kg	81.000	81.000
82.000	82.000	kg	82.000	82.000
83.000	83.000	kg	83.000	83.000
84.000	84.000	kg	84.000	84.000
85.000	85.000	kg	85.000	85.000
86.000	86.000	kg	86.000	86.000
87.000	87.000	kg	87.000	87.000
88.000	88.000	kg	88.000	88.000
89.000	89.000	kg	89.000	89.000
90.000	90.000	kg	90.000	90.000
91.000	91.000	kg	91.000	91.000
92.000	92.000	kg	92.000	92.000
93.000	93.000	kg	93.000	93.000
94.000	94.000	kg	94.000	94.000
95.000	95.000	kg	95.000	95.000
96.000	96.000	kg	96.000	96.000
97.000	97.000	kg	97.000	97.000
98.000	98.000	kg	98.000	98.000
99.000	99.000	kg	99.000	99.000
100.000	100.000	kg	100.000	100.000

Item	Quantity	Unit	Value
1. Material	100	kg	100.00
2. Labor	200	hr	200.00
3. Overhead	100	hr	100.00
4. Total			400.00

Aufgabenstellung: Berechnung der Wahrscheinlichkeit für das Auftreten von Defekten in einem Produktionsprozess

Ein Produktionsprozess ist in drei Schritten unterteilt. In jedem Schritt kann ein Defekt auftreten. Die Wahrscheinlichkeit, dass ein Defekt in einem Schritt auftritt, beträgt 0,05. Die Wahrscheinlichkeit, dass ein Defekt in einem Schritt auftritt, beträgt 0,05. Die Wahrscheinlichkeit, dass ein Defekt in einem Schritt auftritt, beträgt 0,05.

Schritt	Defekt	Wahrscheinlichkeit	Erwartungswert
1	Ja	0,05	0,05
2	Ja	0,05	0,05
3	Ja	0,05	0,05

a) Berechnen Sie die Wahrscheinlichkeit, dass ein Defekt in einem Schritt auftritt.
 b) Berechnen Sie die Wahrscheinlichkeit, dass ein Defekt in einem Schritt auftritt.

Schritt	Defekt	Wahrscheinlichkeit	Erwartungswert
1	Ja	0,05	0,05
2	Ja	0,05	0,05
3	Ja	0,05	0,05

c) Berechnen Sie die Wahrscheinlichkeit, dass ein Defekt in einem Schritt auftritt.

Schritt	Defekt	Wahrscheinlichkeit	Erwartungswert
1	Ja	0,05	0,05
2	Ja	0,05	0,05
3	Ja	0,05	0,05

- Berechnen Sie die Wahrscheinlichkeit, dass ein Defekt in einem Schritt auftritt.
- Berechnen Sie die Wahrscheinlichkeit, dass ein Defekt in einem Schritt auftritt.
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- Berechnen Sie die Wahrscheinlichkeit, dass ein Defekt in einem Schritt auftritt.
- Berechnen Sie die Wahrscheinlichkeit, dass ein Defekt in einem Schritt auftritt.

d) Berechnen Sie die Wahrscheinlichkeit, dass ein Defekt in einem Schritt auftritt.

1. Project Name: [Project Name] 2. Project Manager: [Project Manager] 3. Project Start Date: [Project Start Date] 4. Project End Date: [Project End Date] 5. Project Budget: [Project Budget] 6. Project Status: [Project Status] 7. Project Description: [Project Description] 8. Project Objectives: [Project Objectives] 9. Project Risks: [Project Risks] 10. Project Deliverables: [Project Deliverables]	11. Project Milestones: [Project Milestones] 12. Project Resources: [Project Resources] 13. Project Communication: [Project Communication] 14. Project Reporting: [Project Reporting] 15. Project Evaluation: [Project Evaluation]
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17. **Task 1: (10 points)**
 You are given the following information about a company's operations for the year 2023:

Item	Value
Revenue	1000
Cost of Goods Sold (COGS)	600
Operating Expenses	200
Interest Expense	50
Income Tax Expense	30
Net Income	120

18. **Task 2: (10 points)**
 You are given the following information about a company's operations for the year 2023:

Item	Value
Revenue	1000
Cost of Goods Sold (COGS)	600
Operating Expenses	200
Interest Expense	50
Income Tax Expense	30
Net Income	120

19. **Task 3: (10 points)**
 You are given the following information about a company's operations for the year 2023:

Item	Value
Revenue	1000
Cost of Goods Sold (COGS)	600
Operating Expenses	200
Interest Expense	50
Income Tax Expense	30
Net Income	120

20. **Task 4: (10 points)**
 You are given the following information about a company's operations for the year 2023:

10. THE COURT REQUESTS INFORMATION FROM THE PARTIES TO THE DISPUTE

Case No.	Case Name	Case Type	Case Status	Case Outcome	Case Date	Case Location	Case Notes
1	Case 1	Case 1	Case 1	Case 1	Case 1	Case 1	Case 1
2	Case 2	Case 2	Case 2	Case 2	Case 2	Case 2	Case 2
3	Case 3	Case 3	Case 3	Case 3	Case 3	Case 3	Case 3
4	Case 4	Case 4	Case 4	Case 4	Case 4	Case 4	Case 4
5	Case 5	Case 5	Case 5	Case 5	Case 5	Case 5	Case 5

Case No.	Case Name	Case Type	Case Status	Case Outcome	Case Date	Case Location	Case Notes
6	Case 6	Case 6	Case 6	Case 6	Case 6	Case 6	Case 6
7	Case 7	Case 7	Case 7	Case 7	Case 7	Case 7	Case 7
8	Case 8	Case 8	Case 8	Case 8	Case 8	Case 8	Case 8
9	Case 9	Case 9	Case 9	Case 9	Case 9	Case 9	Case 9
10	Case 10	Case 10	Case 10	Case 10	Case 10	Case 10	Case 10

Case No.	Case Name	Case Type	Case Status	Case Outcome	Case Date	Case Location	Case Notes
11	Case 11	Case 11	Case 11	Case 11	Case 11	Case 11	Case 11
12	Case 12	Case 12	Case 12	Case 12	Case 12	Case 12	Case 12
13	Case 13	Case 13	Case 13	Case 13	Case 13	Case 13	Case 13
14	Case 14	Case 14	Case 14	Case 14	Case 14	Case 14	Case 14
15	Case 15	Case 15	Case 15	Case 15	Case 15	Case 15	Case 15
16	Case 16	Case 16	Case 16	Case 16	Case 16	Case 16	Case 16
17	Case 17	Case 17	Case 17	Case 17	Case 17	Case 17	Case 17
18	Case 18	Case 18	Case 18	Case 18	Case 18	Case 18	Case 18
19	Case 19	Case 19	Case 19	Case 19	Case 19	Case 19	Case 19
20	Case 20	Case 20	Case 20	Case 20	Case 20	Case 20	Case 20

1. What is the purpose of the assignment?

The purpose of this assignment is to help you understand the importance of the assignment.

2. What are the main points of the assignment?

The main points of the assignment are to help you understand the importance of the assignment.

3. What are the main points of the assignment?

The main points of the assignment are to help you understand the importance of the assignment.

4. What are the main points of the assignment?

The main points of the assignment are to help you understand the importance of the assignment.

5. What are the main points of the assignment?

The main points of the assignment are to help you understand the importance of the assignment.

6. What are the main points of the assignment?

The main points of the assignment are to help you understand the importance of the assignment.

7. What are the main points of the assignment?

The main points of the assignment are to help you understand the importance of the assignment.

8. What are the main points of the assignment?

The main points of the assignment are to help you understand the importance of the assignment.

9. What are the main points of the assignment?

The main points of the assignment are to help you understand the importance of the assignment.

10. What are the main points of the assignment?

11. <u>What are the main points of the assignment?</u>	12. <u>What are the main points of the assignment?</u>	13. <u>What are the main points of the assignment?</u>
14. <u>What are the main points of the assignment?</u>	15. <u>What are the main points of the assignment?</u>	16. <u>What are the main points of the assignment?</u>

* The following table is a summary of the main points of the assignment. It is not intended to be a complete list of all the points, but rather a guide to help you understand the importance of the assignment.

17. How do I change a table's structure?

In this task, I'm going to modify a table's structure. I'm going to add a new column to the table, and I'm going to change the data type of an existing column.

1. Open the database in SQL Developer.	File > Open > Database > ...
2. Connect to the database.	File > Connect > ...
3. Open the table's structure.	Tools > Table Structure > ...
4. Add a new column.	Table > Add Column > ...
5. Change the data type of an existing column.	Table > Modify Column > ...
6. Save the changes.	File > Save > ...
7. Verify the changes.	Tools > Table Structure > ...

1. SUBJECT 1.1. Name of the subject 1.2. Address of the subject 1.3. Date of birth 1.4. Date of death 1.5. Date of burial		2. DATE 2.1. Date of birth 2.2. Date of death 2.3. Date of burial	
3. DESCRIPTION 3.1. Description of the subject 3.2. Description of the subject's family 3.3. Description of the subject's education 3.4. Description of the subject's occupation 3.5. Description of the subject's social status		4. DATE 4.1. Date of birth 4.2. Date of death 4.3. Date of burial	
5. COMMENTS 5.1. Comments on the subject 5.2. Comments on the subject's family 5.3. Comments on the subject's education 5.4. Comments on the subject's occupation 5.5. Comments on the subject's social status		6. DATE 6.1. Date of birth 6.2. Date of death 6.3. Date of burial	

Die folgenden Aussagen sind richtig (R) oder falsch (F). Begründen Sie Ihre Antworten! (4 Punkte pro Aussage, 20 Punkte insgesamt). Die Aussagen sind in der Reihenfolge der Punktezahl angeordnet. (1 Punkt pro Aussage, 10 Punkte insgesamt). Die Aussagen sind in der Reihenfolge der Punktezahl angeordnet. (1 Punkt pro Aussage, 10 Punkte insgesamt).

1. Die Aussage "Die Funktion $f(x) = x^2$ ist eine bijektive Abbildung von $\mathbb{R}$ nach $\mathbb{R}$ " ist falsch. (1 Punkt)
2. Die Aussage "Die Funktion $f(x) = x^2$ ist eine bijektive Abbildung von $\mathbb{R}$ nach $\mathbb{R}$ " ist falsch. (1 Punkt)
3. Die Aussage "Die Funktion $f(x) = x^2$ ist eine bijektive Abbildung von $\mathbb{R}$ nach $\mathbb{R}$ " ist falsch. (1 Punkt)
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5. Die Aussage "Die Funktion $f(x) = x^2$ ist eine bijektive Abbildung von $\mathbb{R}$ nach $\mathbb{R}$ " ist falsch. (1 Punkt)
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Die folgenden Aussagen sind richtig (R) oder falsch (F). Begründen Sie Ihre Antworten! (4 Punkte pro Aussage, 20 Punkte insgesamt). Die Aussagen sind in der Reihenfolge der Punktezahl angeordnet. (1 Punkt pro Aussage, 10 Punkte insgesamt).

1. Die Aussage "Die Funktion $f(x) = x^2$ ist eine bijektive Abbildung von $\mathbb{R}$ nach $\mathbb{R}$ " ist falsch. (1 Punkt)
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3. Die Aussage "Die Funktion $f(x) = x^2$ ist eine bijektive Abbildung von $\mathbb{R}$ nach $\mathbb{R}$ " ist falsch. (1 Punkt)
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6. Die Aussage "Die Funktion $f(x) = x^2$ ist eine bijektive Abbildung von $\mathbb{R}$ nach $\mathbb{R}$ " ist falsch. (1 Punkt)



Section 1. General Notes 2. Materials 3. Construction 4. Foundation 5. Walls 6. Roofs 7. Floors 8. Ceilings 9. Stairs 10. Elevators 11. Mechanical 12. Electrical 13. Plumbing 14. Fire Protection 15. Security 16. Other	Quantity Unit	Value Unit
1. General Notes 2. Materials 3. Construction 4. Foundation 5. Walls 6. Roofs 7. Floors 8. Ceilings 9. Stairs 10. Elevators 11. Mechanical 12. Electrical 13. Plumbing 14. Fire Protection 15. Security 16. Other	Quantity Unit	Value Unit

2) Identify the type of each component of an object model, and label it as such in the diagram.

Object Model	Relationships			
	Association	Generalization	Aggregation	Composition
- Person - Student - Teacher - Course - Section - Prerequisite				

3) Identify the type of each component of an object model, and label it as such in the diagram.

Object Model	Association		Generalization	
	Association	Generalization	Association	Generalization
- Person - Student - Teacher - Course - Section - Prerequisite				

4) Identify the type of each component of an object model, and label it as such in the diagram.

Object Model	Association		Generalization	
	Association	Generalization	Association	Generalization
- Person - Student - Teacher - Course - Section - Prerequisite				

Summary

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	1997-1998 (1 March 1997)	1998-1999 (1 March 1999)
A. Cash flow from operating activities		
Profit before tax	7,420	7,120
Adjustments for:		
Depreciation	210	210
Impairment and amortisation	4	4
Impairment on financial investments	1,147	440
Profit/(Loss) on sale of fixed assets	40	2,770
Cash flow from operating activities	8,821	10,544
Changes in working capital		
Decrease/(Increase) in loans	(1,421)	1,390
Decrease/(Increase) in trade receivables	42	22
Decrease/(Increase) in trade payables	37	24
Increase/(Decrease) in provisions	(120)	61
Increase/(Decrease) in other receivables	3,797	14,493
Disposal/(Acquisition) of subsidiaries	(1,642)	1,120
Increase/(Decrease) in cash	1,714	18,313
Cash flow used from operating activities is:	(1,127)	(1,121)
B. Cash flow from investing activities		
Purchase of property, plant and equipment, intangible assets	(6)	(7)
Proceeds from sale of property, plant and equipment, intangible assets	1	1,060
Decrease/(Increase) of bank deposits	(14,881)	(12,411)
Interest received	1	0
Cash flow generated from investing activities is:	(14,945)	(11,458)
C. Cash flow from financing activities		
Borrowing	1	0
Issued dividend paid	(16)	(16)
Pay to financial institutions	4	-
Cash flow used in financing activities is:	(11)	(16)
Net increase in cash and cash equivalents (A+B+C)	(7,133)	(2,035)
Cash and cash equivalents at beginning of the year	5,250	7,285
Cash and cash equivalents at the end of the year	(1,883)	(4,750)

* 1.000 € incl. 20% Abg. (Kauf) ist ein Teil der 14-jähr. Mietdauer (inkl. 20% Abg.). Käufer muss 2. und 3. Jahr Mietzins (Kauf) zahlen. Käufer muss 14. Jahr Mietzins (Kauf) zahlen.

¹ Duggan is learning very fast. He's got a lot to learn.

	Year Ended 31 March 2022	Year Ended 31 March 2021
Operating income	1,740	1,740
Expenses during this period		
Depreciation during this period	11,750	11,750
Costs less sale		

2. The above estimates of unit fixed costs are obtained using the 'full cost method' as defined in IAS 147. Estimates of unit fixed

The participating banks are in England and the Netherlands.

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Student members:

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Identifying the steps

Prod.: 84-278C, Size:

1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 26

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Journal of Internal Medicine 255: 111–117

End

As a first step, we

Managing Director

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10. *Journal of the American Medical Association*, 273:1225-1226, 1995

INDEPENDENT AUDITOR'S REPORT**To the Members of IEC Limited****Report on the Audit of the Consolidated Financial Statements****Opinion**

We have audited the accompanying consolidated financial statements of IEC Limited (hereinafter referred to as the "Holding Company"), its subsidiary and its associate (the holding company, its subsidiary and its associate together referred to as "the group") which comprise the Consolidated Balance Sheet as at March 31st, 2011, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information ("the consolidated financial statements").

In our opinion and on the basis of our information and according to the explanatory given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("Act") in the manner as required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 ("Ind AS") and other associated principles/requirements incorporated in India in all the material aspects of affairs of the Group and its jointly controlled entity as at March 31st, 2011, the profit and total comprehensive income, consolidated statement of changes in equity and consolidated cash flows for the year ended on that date.

Basis for Opinion

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

Emphasis of Matter

We draw attention to following notes to the Consolidated Financial Statements:-

1. **Transfer of M/s. Sa - IC** The erstwhile subsidiary Company, **Gsa Aashirwaad Limited** ("GALL") was wound up by order of NCLT (National Company Law Tribunal) in the Financial Year 2021-22.
2. We draw attention to **note 63** in the consolidated financial statements which states auditor of associate company **Gsa Ashirwaad and Pharmaceuticals Limited** has issued a qualified opinion in his audit report for Financial Year 2021-22 due to non-availability of segregated profit/loss of financial assets as per regulatory provision of 192-10 2003 Financial Instruments. The auditor of associate company has also reiterated about financial assets i.e. restrictions from assets parties for which auditors were unable to determine whether future partial allowances for segregated profit/loss should have been made in the Profit and Loss Account for those years.

However, the above qualification does not affect consolidated books of accounts as at March 31, 2022 as well as for March 31, 2023. Since the value of the commitment in the said accounts in Consolidated and consolidated accounts of EDC Limited has been reduced to Nil by making impairment loss allowance on same, in view of the negative net worth of the Associate Company, any additional provision for expenses, including the Impaired Goodwill would not lead to any changes in the consolidated books of accounts for the said years.

Further since share of assets of an associate has exceeded company's interest in the associate, the company has discontinued recognizing its share of further losses.

3. The auditor of associate company "Gsa Ashirwaad and Pharmaceuticals Limited" in his audit report has drawn attention as emphasis of matter that associate company's net worth is negative. However, as per the management of associate company it is still a going concern entity, because it is currently in the process of identifying new plans for revival and improving the performance of the associate company. There is no uncertainty on the associate company's ability to continue as a going concern and therefore financial statements have been prepared on a going concern basis.

Our opinion is not modified in respect of the matters.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Consolidated Financial statements of the current year. These matters were addressed in the context of our audit of the Consolidated Financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matter described below to be the key audit matters to be communicated in our report.

Sr. No.	Key Audit Matter	Auditor's response
1.	Impairment and Write-offs: The Recognition and Measurement of Impairment and Write-off of Loans and Advances involves estimates, management judgments and appropriate processing of information from the IT systems because of which the same has been identified as a key audit matter.	Our key audit procedures included: • We have checked the computation of the Probable default (PD) which denotes the statistical portion of occurrence of defaults in various categories of accounts based on industry patterns. • We have also checked the computation of the rate of Loss Given Default (LGD) which denotes the loss recovery ratio (after considering the collections) till the date of its loss event. • We reviewed the changes made by the management in estimating additional ECL provisions on the background of IFRS 9 technique. • We examined the computation of Impairment Losses by application of PD and LGD and ensured that the entire pool of Loans and advances has been considered for the same. • We reviewed the internal financial controls over data generation and data validation from the ERP system for computation of PD and LGD. • We performed analytical procedures for ascertaining of reasonableness of impairment provisions. • We carried out a combination of procedures involving inquiry and observation, correspondence on a test basis and inspection of evidence in support of computation of provisions and review of procedures and practices, justification notes and approval in case of Bad Debt written off. • Our audit procedures did not reveal any significant inconsistency with respect to provisions for impairment and write-offs.

Information on the Consolidated Financial Statements and Auditor's Report Thereon

The Holding Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in annual report for example, Board's Report, including Annexures to Board's Report, Management Discussion and Analysis, Business Responsibility Report, Corporate Governance etc., but does not include the consolidated financial statements and our auditor's report thereon. The Board's Report, including Annexures to Board's Report, Management Discussion and Analysis, Business Responsibility Report and Corporate Governance etc is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

While we read the Board's Report, including Annexures to Board's Report, Management Discussion and Analysis, Business Responsibility Report and Corporate Governance etc., if we conclude that there is a material inconsistency therein, we are required to communicate the matter to those charged with governance and take necessary actions as per the applicable laws and regulations.

Other Matters

We did not audit the financial statements of the subsidiary, Crea Electronics Limited whose financial statements (before eliminating inter-company balances / transactions) reflect total assets of ₹ 250,844,812 as at March 31, 2022, total revenue of ₹ 187,574,252, total net profit after tax of ₹ 10,74,800, total comprehensive income of ₹ 10,88,522 for the year ended March 31, 2022.

and net cash outflow of ₹ 790,682 for the year ended on March 31, 2022 as considered in the Consolidated Financial Statements, which have been audited by its independent auditor. Further since company's share of losses in its associate Goa Antibiotics and Pharmaceuticals Limited, for the year ended March 31, 2022, has exceeded company's interest in the associate, the company has discontinued recognizing its share of further losses in consolidated financial statements. The Financial statements of associate Goa Antibiotics and Pharmaceuticals Limited have not been audited by us. These financial statements have been audited by the other auditor whose report has been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary and associate, and our report in terms of sub-sections (2) and (12) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary and associate, is based solely on the report of the other auditor.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditor.

Responsibilities of Management and Those Charged with Governance for the Consolidated financial statements

The Holding Company's Board of Directors is responsible for the matters stated in section 134(2) of the Act, with respect to the preparation of these Consolidated Financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance, consolidated total comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with the Indian Accounting Standards and accounting principles generally accepted in India, specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for ascertaining of the assets of the Holding Company, its subsidiary and its associate 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial statements, the respective Management and Board of Directors of the companies included in the group are responsible for assessing the Holding Company's, its subsidiary and its associate'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 management either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Management and Board of Directors of the companies included in the group are also responsible for overseeing the company's financial reporting process of these companies.

Auditor's Responsibilities for the Audit of Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 IIs 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 IIs, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(c) of the Act, 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.

- Evaluate 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 Group'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 Consolidated Financial statements, 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.
- Obtain or review appropriate audit evidence regarding the financial information of the entities or business activities within the Group and jointly controlled entities to express an opinion on the consolidated financial statements. We are responsible for the detection, supervision and performance of the audit of financial statements of such entities included in the consolidated financial statements of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Consolidated Financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in assessing the results of our work, and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated Financial statements of the current year and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or where, in extremely rare circumstances, we determine that

a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest in full disclosure of such communications.

Report on Other Legal and Regulatory Requirements

1. As required by Section 142(1) 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 purposes of our audit of the aforesaid consolidated financial statements;
 - b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as appears from our examination of those books and reports of the other auditor;
 - c) The Consolidated Balance Sheet, Consolidated Statement of Profit and Loss including other comprehensive income, Consolidated Statement of changes in equity and the Consolidated Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account maintained for the purposes of preparation of the consolidated financial statements;
 - d) In our opinion, the aforesaid Consolidated financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules 2015, as amended;
 - e) The Group falls within the ambit of definition of Government Company under section 2(45) of the Act. Hence, as per information and explanations provided to us, the provisions of Section 184(1) of the Act are not applicable to the Group in terms of Notification No. GSR 401 (I) dated June 20th, 2016;
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the group and the operating effectiveness of such controls, refer to our separate report in Annexure A; Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the company's internal financial controls over financial reporting;
 - g) The Group falls within the ambit of definition of Government Company under section 2(45) of the Act. Hence, in our opinion, provisions relating to Managerial Remuneration under section 197 of the Act are not applicable to the government company in terms of Notification No. GSR 448 (I) dated June 22nd, 2015.

(b) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 13 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

- a. The Consolidated Financial statements disclosed the impact of pending litigations on its financial position in its financial statements – Refer Note 27 to the Consolidated Financial statements.
- b. The Group has made provision as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- c. There were no outstanding amounts required to be transferred to the Investor Education and Protection Fund by the Group.
- d. 1. The respective management of the Holding Company, its subsidiary and its associate entity which are companies incorporated in India whose financial statements have been audited under the Act, have represented to us and other auditor of the group respectively that to the best of their knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the group to or in any other persons or entities, including foreign entities ("intermediaries"), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the group ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

11. The respective managements of the Holding Company, its subsidiary and its associate entity which are companies incorporated in India whose financial statements have been audited and in the last have represented to us and other auditors of the group, that to the best of their knowledge and belief, no funds have been received by the group from any persons or entities including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Group shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- 11A. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us and that performed by the auditors of the group entities, nothing has come to the notice that has caused us to believe that the representations under rule 11(A), as provided in 4(i) and (ii) above contain any material misstatement.
12. The dividend declared or paid during the year by the group is in compliance with section 124 of the Act.

13. With respect to the matters specified in paragraphs 3(iii) and 4 of the Companies (Auditor's Report) Order, 2015 (the "Order" or "CARO") issued by the Central Government in terms of Section 143(11) of the Act, as included in the Auditor's report, we give in the Annexure B, a statement on the matters specified in paragraph 3(iii) of CARO 2015.

For **abm & associates LLP**

Chartered Accountants

Firm Registration Number : 181606W/ M-1800013

By

Shalish M. Mundaje

Partner

Membership No.: 132831

Practising

Since: October 25, 2011

UDIN : 021816310089084002

Annexure 'A' to the Independent Auditor's Report

(Referred to in Paragraph 1(f) under 'Significant Issues' and Regulatory Requirements' section of our audit report on the financial statements of EDC Limited)

Report on the Internal Financial Controls under Clause (7) 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 **EDC LIMITED** (hereinafter referred to as "Holding Company"), as of March 31, 2013 in conjunction with our audit of the Consolidated financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding company, its subsidiary and associate company are 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. Their 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements of the Holding Company, its subsidiary and associate, 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") issued by Institute of Chartered Accountants of India and the Standards on Auditing, issued by Institute of Chartered Accountants of India, to the extent applicable to an audit of internal financial controls. These 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 misstatements of the consolidated financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, and the audit evidence obtained by the other auditors, in connection with the reports referred to in the other main paragraphs below, 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 authorizations of management and directors of the company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized 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, 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, to the best of our information and according to the explanations given to us, and based on consideration of reporting of other subsidiaries as mentioned in other master paragraph, the holding Company, its subsidiary and associate, there is all material respects, an at least internal financial controls for 2021 over Financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31st, 2021, based on the internal control over financial reporting criteria established by the Company considering the control 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.

Other Matters

Our observed reports under Section 141(1)(c) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to financial statements in so far as it relates to the subsidiary and associate is based on the corresponding report of the auditor of such company.

Our report is so modified in respect of the above matter.

For abm & associates LLP

Chartered Accountants

Firm Registration Number: 182600W/16-200015

-34-

Shalish H. Mundape

Partner

Membership No. 117631

Practising

From May 29, 2022

UDIN - 221526310000000000

Annexure 'B' to the Independent Auditor's Report

(Referred to in Paragraph T under 'Report on Other Legal and Regulatory Requirements' section of our Audit report of even date on the Consolidated Financial Statements of TCC Limited)

According to the information and explanations given to us, following companies included in the consolidated financial statements, have certain remarks included in their reports under Companies (Auditors Report) Order, 2010 ("CAR")

Sr. No.	Entity	CIN	Holding Company/ Subsidiary/ Associate	Class no. number of the CAR Report which is qualified or adverse
1.	Gas Appliances and Thermomix India Limited	U24113GA120030000411	Associate	1 (b) (ii) 200a)

For abm & associates LLP

Chartered Accountants

Firm Registration Number: 181606MH/10-1300018

By:-

Harish H. Mundape

Partner

Membership No. 142641

For term

November 26, 2022

UDIN: 0015263188806P0022

2021 Overview

Consolidated Balance Sheet as at 31 March 2021
(amount in thousands SEK)

(in SEK)

	Notes No.	2021 31 March 2021	2020 31 March 2020
ASSETS			
Financial assets			
a. Cash and cash equivalents	5	7%	22
b. Loans receivable other than trade receivables			
equivalents	6	21.347	27.0
c. Loans	7	11.28	11.08
d. Investments	8	1.37	1.83
e. Other financial assets	12 & 13	1.3%	1.40
Non-financial assets			
a. Property	11	36	33
b. Intangible			
i. Patents, Rights and Licenses	12	7%	5.2
ii. Customer relationships			
iii. Marketing assets	13	1	11
iv. Other non-financial assets	14	-	-
c. Other non-financial assets	15	22	1.6
Total Assets		49,201	75,141
LIABILITIES AND EQUITY			
LIABILITIES			
General liabilities			
a. Trade liabilities			
i. Trade receivables due at month end and other receivables	16	1.27	1.1
ii. Trade receivables due at month end other than trade receivables and other receivables			
		3.0	3.0
b. Borrowings	17	4.0	4.00
c. Other financial liabilities	17	1.20	4.44
Non-financial liabilities			
a. Deferred tax liabilities	18	1.40	1.47
b. Provisions	19	38	33
c. Other non-financial liabilities	20	8.7	9.7
EQUITY			
a. Equity Share capital	21	10.00	10.00
b. Other Equity	22	15.80	15.00
Total Liabilities and Equity		49,201	75,141

The undersigned hereby certifies on behalf of the following companies:

to the effect of the above

On behalf of the Board of Directors

The CEO & Chairman CEO

Chairman of the Board

The undersigned is: (Name) / (Title)

On:

On:

On:

Signature

Name

Signature No. (Date)

Name: (Name) / (Title)

Date:

Chairman of the Board

Chairman

On: (Date)

On:

(Name) / (Title)

Chairman of the Board

Name: (Name) / (Title)

Date:

Chairman of the Board

Chairman of the Board

On: (Date)

On:

(Name) / (Title)

Chairman of the Board

Name: (Name) / (Title)

Date:

EDC Limited

Statement Cash Flow Statement for the period ended 31 March

2021

(figures in HK dollar thousands)

	Year Ended 31 March 2022	Year Ended 31 March 2021
A. Cash flow from operating activities		
Profit before tax	2,139	2,934
Adjustments for:		
Depreciation	11	(22)
Depreciation and Amortisation	77	34
Impairment on financial instruments	(1,244)	(22)
Interest income	(22)	(22)
Interest on financing capital	11	1
Interest on Security deposits	-	2
Finance income loss	(12)	(8)
Share repurchase	-	-
Dividend for suspended credit losses	-	1
Provision for doubtful credit losses	20	(2,725)
Decreasing profit before working capital changes	9,142	1,829
Changes in working capital		
(Increase) Decrease in Loans	6,455	(1,941)
(Increase) Decrease in Other Financial assets	(472)	(249)
(Increase) Decrease in Other non-financial assets	(15)	(124)
(Increase) Decrease in Other non-current assets	(42)	(17)
(Increase) Decrease in Other current assets	-	(5)
(Increase) Decrease in Other Current Liabilities	(22)	16
(Increase) Decrease in Dividends	(16)	12
(Increase) Decrease in Trade Payables	11	(22)
(Increase) Decrease in Trade Receivables	(81)	(44)
(Increase) Decrease in Other Cash flow	4,227	(14,222)
Cash generated from operations	20,420	2,009
Interest paid	(1,214)	(222)
Net cash generated from operating activities (A)	19,206	1,787
B. Cash flow from investing activities		
Acquired of property, plant and equipment, intangible assets	(4)	(4)
Proceeds from sale of property, plant and equipment, intangible assets	-	1,022
Interest Received	22	12
(Investment) - Interest of bank deposits	(12,111)	(2,451)
Dividend Received	-	22
Net cash generated from investing activities (B)	(12,103)	(1,421)
C. Cash flow from financing activities		
Borrowing	(122)	12
Interest on financing capital	(1)	(7)
Interest dividend paid	(21)	(221)
Net cash used in financing activities (C)	(136)	(216)
Net increase in cash and cash equivalents (A+B+C)	6,967	1,150
Cash and cash equivalents at the beginning of the year	(215)	(,422)
Cash and cash equivalents at the end of the year	7,194	(272)

Cash and cash equivalents at the start of the year equals cash and cash equivalents at the end of the year less

Notes:

7. CHANGES IN ASSETS AND LIABILITIES FROM FINANCING ACTIVITIES

	Year Ended 31 March 2022	Year Ended 31 March 2021
Opening balance	1,102	5,58
Issued during the period	-	-
Deposits during the period	1,102	3,870
Closing balance	-	1,102

8. The above statement of cash flow has been prepared under the indirect method as set out in the 15-17 Statement of

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

As per our report of even date

For M/S S. Sankaran LLP

Firm Registration No.: 800048 / 2020

Chartered Accountants

-Sd/-

Shreshth Kumbhar

Partner

Membership No.: 13811

PAO - Panvel, Dist.

Dist -

For and on behalf of the Board of Directors

-Sd/-

SHASHI SHET TILAKRAO S V PILLAI

Chairman

On: 22.03.22

-Sd/-

Shravan Chaudhary

Managing Director

On: 22.03.22

-Sd/-

ANITA SHET

Chief Financial Officer

Taxi Fleet Co.

Dist: 11.03.22

-Sd/-

SHRUTI SHET

Company Secretary

On: 22.03.22

DATE	DESCRIPTION	AMOUNT	CHECK NO.
10/1/2010	DEPOSIT	100.00	
10/2/2010	PAYROLL	50.00	101
10/3/2010	RENT	25.00	102
10/4/2010	SALES	75.00	103
10/5/2010	EXPENSES	15.00	104
10/6/2010	SALES	120.00	105
10/7/2010	EXPENSES	30.00	106
10/8/2010	SALES	90.00	107
10/9/2010	EXPENSES	20.00	108
10/10/2010	SALES	110.00	109
10/11/2010	EXPENSES	25.00	110
10/12/2010	SALES	80.00	111
10/13/2010	EXPENSES	18.00	112
10/14/2010	SALES	130.00	113
10/15/2010	EXPENSES	35.00	114
10/16/2010	SALES	100.00	115
10/17/2010	EXPENSES	22.00	116
10/18/2010	SALES	140.00	117
10/19/2010	EXPENSES	28.00	118
10/20/2010	SALES	160.00	119
10/21/2010	EXPENSES	32.00	120
10/22/2010	SALES	180.00	121
10/23/2010	EXPENSES	38.00	122
10/24/2010	SALES	200.00	123
10/25/2010	EXPENSES	42.00	124
10/26/2010	SALES	220.00	125
10/27/2010	EXPENSES	45.00	126
10/28/2010	SALES	240.00	127
10/29/2010	EXPENSES	48.00	128
10/30/2010	SALES	260.00	129
10/31/2010	EXPENSES	50.00	130

DATE	DESCRIPTION	AMOUNT	CHECK NO.
10/1/2010	DEPOSIT	100.00	
10/2/2010	PAYROLL	50.00	101
10/3/2010	RENT	25.00	102
10/4/2010	SALES	75.00	103
10/5/2010	EXPENSES	15.00	104
10/6/2010	SALES	120.00	105
10/7/2010	EXPENSES	30.00	106
10/8/2010	SALES	90.00	107
10/9/2010	EXPENSES	20.00	108
10/10/2010	SALES	110.00	109
10/11/2010	EXPENSES	25.00	110
10/12/2010	SALES	80.00	111
10/13/2010	EXPENSES	18.00	112
10/14/2010	SALES	130.00	113
10/15/2010	EXPENSES	35.00	114
10/16/2010	SALES	100.00	115
10/17/2010	EXPENSES	22.00	116
10/18/2010	SALES	140.00	117
10/19/2010	EXPENSES	28.00	118
10/20/2010	SALES	160.00	119
10/21/2010	EXPENSES	32.00	120
10/22/2010	SALES	180.00	121
10/23/2010	EXPENSES	38.00	122
10/24/2010	SALES	200.00	123
10/25/2010	EXPENSES	42.00	124
10/26/2010	SALES	220.00	125
10/27/2010	EXPENSES	45.00	126
10/28/2010	SALES	240.00	127
10/29/2010	EXPENSES	48.00	128
10/30/2010	SALES	260.00	129
10/31/2010	EXPENSES	50.00	130

TOTAL SALES: 2,600.00
 TOTAL EXPENSES: 500.00
 NET INCOME: 2,100.00

TOTAL SALES: 2,600.00
 TOTAL EXPENSES: 500.00
 NET INCOME: 2,100.00

1 Group Overview

EOC Limited (the "holding Company") was originally incorporated on 12 March 1978 and is registered with the Federal Bank of India ("FBI") as a substantially important non-deposit-taking non-banking financial Company (NBFC-ND-NC) on 21 May 2019, under the Companies Act, 1956. EOC Limited together with its subsidiaries is collectively referred to as the Group. The Group is primarily engaged in the business of lending. Its registered office is situated at Goa, India. The registered office address of the company is "EOC House", P. B. No. 276, D. J. Salgaonkar Bazar Road, Panaji, Goa. 403 007.

2 Basis of Preparation and presentation and significant accounting policy

The consolidated financial statements comprise financial statements of the parent, subsidiaries and associates together with the Group. The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other relevant provisions of the Act.

For all periods up to and including the year ended 31 March 2019, the Group prepared its financial statements in accordance with Companies (Accounting Standards) Rules, 2008 (as amended, notified under the Companies Act, 1956) and the Companies (Accounting Standards) Rules, 2015 (as amended) and other generally accepted accounting principles in India collectively referred to as "Indian GAAP" or "Previous GAAP".

The transition to Indian Accounting Standards (Ind AS) has been carried out in accordance with the Ind AS (1) First Time adoption of Indian Accounting Standards. Accordingly, the impact of transition has been disclosed in the opening balance sheet as at 01 April 2019 and the comparative period performance-related financials.

An explanation of how the transition to Ind AS from the previous GAAP has affected the previously reported financial position, financial performance and cash flows of the Group is provided in Note 4, accounting policy of first-time adoption. In addition to the financial year presented in the financial statements, including the preparation of the opening Ind AS balance sheet as at 01 April 2019 being the date of transition to Ind AS, except where a newly issued accounting standard is initially adopted or a revision to the existing accounting standard results a change in the accounting policy, there is no Ind AS (1) First Time Adoption of Indian Accounting Standards (Ind AS) impact on the financial statements.

The consolidated financial statements comprise the financial statements of the Parent and its Subsidiaries as at March 31, 2021. Control is determined when the group is exposed, or has rights, to variable returns from its investments with its investees and has the ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if, and only if, the group has:

- Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee);
 - Exposure, or rights, to variable returns from its investments with the investee; and
 - The ability to use its power over the investee to affect its returns.
- Generally, there is a presumption that a majority voting right results in control. To support this presumption and when the group has less than a majority of the voting or similar right of an investee, the group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:
- The contractual arrangements with the other holders of voting rights;
 - Rights arising from other contractual arrangements;
 - The Group's voting rights and potential voting rights; and
 - The size of the Group's holding of voting rights relative to the size and dispersion of its holdings of the voting rights of other holders.

The Group reassesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary ceases when the group loses control. Consolidation of a subsidiary begins when the group obtains control over the subsidiary and ceases when the group loses control of the subsidiary. Assets, liabilities, income and expenses of the subsidiary acquired or disposed of during the year are included in the consolidated financial statements from the date the group gains control until the date the group ceases to control the subsidiary.

A change in the controlling interest of a subsidiary, without a loss of control, is accounted for as an equity transaction.

If the group loses control over a subsidiary, it discontinues the related assets (including goodwill), liabilities, non-controlling interest and other nonfinancial assets until any residual gain or loss is recognised in statement of profit and loss. Any movement retained is recognised as fair value.

Share of consolidation

The Parent consolidates the assets and liabilities that have been controlled since it took its vote share by adding together the book values of its items of assets, liabilities, income and expenses after eliminating intra group balances, intra group transactions and unrealised profits resulting there from and any provision, in the parent position, in the same form and manner as the Parent's independent financial statements. The profit or loss and each component of other comprehensive income are attributed to the equity holders of the parent of the group and to the non-controlling interest, based on the results in the non-controlling interest having a definite share.

The Income Sheet, the Statement of Changes in Equity and the Statement of Assets and Liabilities are presented in the format prescribed under Division II of Schedule III of the Companies Act, as amended from time to time that are required to comply with the said The Statute Book of Cayman Islands mandatorily prescribed as per the requirements of the said II Statement of Cayman Islands.

The financial statements have been prepared under the historical cost convention and in euros and have, except for certain financial assets and liabilities, defined benefits plan liabilities and short-term debt instruments being measured at fair value.

These financial statements are prepared in Indian Rupees (INR/RS.), which is also the functional currency and all assets and liabilities are reported in the respective name. Except when otherwise indicated.

Significant accounting policies

1.1 Revenue Recognition

Revenue is recognised for those items in which the significant risks and rewards are transferred to the customer as the result of the consideration rendered as receivable. The IAS 11 Revenue from contracts with customers outlines a single comprehensive model of accounting for revenue arising from contracts with customers and supersedes current revenue recognition guidelines issued within the IAS.

The Group recognises revenue from contracts with customers based on a five step model as set out in IAS 11:

Step 1: Identify contract(s) with a customer. A contract is defined as an agreement between two or more parties that creates enforceable rights and obligations and sets out the criteria for every contract that must be met.

Step 2: Identify performance obligations in the contract. A performance obligation is a promise in a contract with a customer to transfer a good or service to the customer.

Step 3: Determine the transaction price. The transaction price is the amount of consideration to which the Company is entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

Step 4: Allocate the transaction price to the performance obligations in the contract. For a contract that has more than one performance obligation, the Company allocates the transaction price to each performance obligation on an amount and depicts the amount of consideration to which the Company expects to be entitled in exchange for satisfying each performance obligation.

Step 5: Recognise revenue when (or as) the Company satisfies a performance obligation.

- i) The Corporation has given some explicit/other promises and sold on credit basis and has individual sales agreements with the customers. The revenue is recognised at interest at actual basis.
- ii) Revenue from service transactions (say is recognised at receipt and at entering into the required definitive agreements which accords with the completion of performance obligation.
- iii) Dividend income is recognised when the right to receive the dividend is established. It is possible that the economic benefits associated with the dividend will flow to the entity and the amount of the dividend can be measured reliably.

- (b) Interest income on a financial asset at amortised cost is recognised on a time proportion basis taking into account the amount outstanding and the effective interest rate (EIR). The EIR is the rate that exactly discounts expected future cash flows of the financial assets through the expected life of the financial asset or, where appropriate, a shorter period, to the net carrying amount of the financial instrument. The internal rate of return on financial assets after taking off the fees received and cost incurred approximates the effective interest rate method of return for the financial asset. The future cash flows are estimated taking into account all the contractual terms of the instrument.

The interest income is calculated by applying the EIR to the gross carrying amount of non-current financial instrument at the end of the reporting period and the EIR is recalculated for any significant events and circumstances.

1.2 Property, plant and equipment

(i) Recognition and measurement

Property, plant and equipment are valued at cost less accumulated depreciation and impairment, if any. The cost of property, plant and equipment comprises purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

Construction cost includes the acquisition of property, plant and equipment, including its cost because there is a belief that capitalised interest under other non-financial assets and the cost of assets not put to use before such date are disclosed under Capital cost in program.

(ii) Subsequent expenditures

Subsequent expenditures relating to property, plant and equipment is capitalised only when it is probable that future economic benefits associated with these will flow to the Group and the cost of the item can be measured reliably.

(iii) Depreciation, estimated useful lives and residual value

Depreciation is calculated using the straight-line method to write down the cost of property and equipment to their residual values over their estimated useful lives in the manner prescribed in Schedule 1 of the Act. The estimated useful lives are listed in the table below.

Property, Plant & Equipment	Useful Life (in Years)
Land	Indefinite
Building	20
Lease	10
Air Conditioning & Other Items	5
Computer & Printer	5
Furniture & Fixtures	10
Industrial Plants	10
Motorcars	5
Other equipment	5

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate. Changes in the expected useful life are accounted for by changing the depreciation period or methodology, as appropriate, and treated as changes in accounting estimates.

The carrying amount of an item of property, plant and equipment is depreciated on disposal or until its future economic benefits are expected from its sale or disposal. The gain or loss arising from the depreciation of an item of property, plant and equipment is measured as the difference between the net disposal proceeds and the carrying amount of the item and is recognised in the statement of profit and loss when the item is disposed. The date of disposal of an item of property, plant and equipment is the date the company obtains control of that item in accordance with the requirements for determining when a performance obligation is satisfied in Ind AS 18.

Compensation of assets is not applicable to the corporation given the nature of its property, plant & equipment.

For transition to the IAS, the Group has elected to continue with carrying value of its property, plant and equipment, recognised as at 31 April 2012 (transition date) measured as per the previous GAAP and use that carrying value as its deemed cost as of the transition date.

1.4 Intangible assets

An intangible asset is an identifiable intangible item which is capable of being measured reliably, and it is probable that the expected future economic benefits that are attributable to it will flow to the Group. Software and patent development expenditure are recognised as cost of acquisition including cost attributable to testing the asset for use. Such intangible assets are subsequently measured at cost less accumulated amortisation and any accumulated impairment losses. Any amortised or such amortised for amortisation and amortisation payable annually are charged to the statement of profit and loss.

The useful life of these intangible assets is estimated as soon as there is reliable value.

Intangible Assets
2017-2018

Useful Life (in Years)
2

1.5 Financial Instruments

(i) Date of recognition

Financial assets and financial liabilities are recognised in the Company's balance sheet when the Company becomes a party to the contractual provisions of the instrument.

(ii) Initial measurement

Financial assets and liabilities, with the exception of loans, trade receivables, deposits and borrowings are initially recognised at the fair value, i.e., the date that the Company becomes a party to the contractual provisions of the instrument. Acquired financial instruments are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, at initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

(iii) Classification and subsequent measurement

(A) Financial assets

Based on the business model, the contractual characteristics of the financial assets and specific conditions where appropriate, the Company classifies and measures financial assets in the following categories:-

- amortised cost
- fair value through other comprehensive income (FVOCI)
- fair value through profit or loss (FVTPL)

(B) Financial assets subject at amortised cost

- a financial asset is measured at amortised cost if it is a financial asset of the following conditions and is not designated as at FVOCI:
 - the asset is held within a business model whose objective is to hold assets to collect contractual cash flows (Class 1) held to collect contractual cash flows; and
 - the contractual terms of the financial asset give rise or allocated assets to cash flows that are solely payments of principal and interest (SPI) on the principal amount outstanding.

At the initial measurement and based on the assessment of the business model as assets held to collect contractual cash flows and SPI, such financial assets are subsequently measured at amortised cost using effective interest rate (EIR) method. Interest income and impairment expenses are recognised in profit or loss. Interest income from these financial assets is included in Interest income using the EIR method. Any gain and loss on derecognition is also recognised in profit or loss.

The EIR method is a method of calculating the amortised cost of a financial instrument and of allocating interest over the relevant period. The EIR is the rate that exactly discounts estimated future cash flows (including all fees paid or received that form an integral part of the EIR, transaction costs and other premiums or discounts) through the expected life of the instrument, or, where appropriate, a shorter period, to the net carrying amount at initial recognition.

(d) Financial assets at fair value through other comprehensive income

Financial assets that are held within a business model whose objective is both to collect the contractual cash flows and to sell the assets, contractual cash flows of assets classified through held for sale (HFS) and contractual cash flows that are SPPI, and subsequently measured at FVOCI. Payments in the carrying amount of such financial assets are recognised in Other Comprehensive Income (OCI), except dividend income which is recognised in profit or loss. Amounts recorded in OCI are subsequently transferred to the statement of profit and loss in case of sale (dispositional transfer), in case of equity instruments it will be directly transferred to reserves. Such instruments at FVOCI are not subject to or impairment recognition.

(e) Financial assets at fair value through profit and loss

Financial assets, which do not meet the criteria for classification as at amortised cost or as FVOCI, are measured at FVTPL. Subsequent changes in fair value are recognised in profit or loss. The company records impairment in equity instruments and interest income at FVTPL.

(f) Financial liabilities and equity instrument

Debt and equity instruments issued by the Company are classified as either financial liabilities or as equity instruments with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

(a) Equity instrument

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company is recognised at the proceeds received, net of direct attributable transaction costs.

(b) Financial liabilities

Financial liabilities are measured at amortised cost. The carrying amounts are determined based on the OH method. Interest income is recognised in profit or loss. Any gain or loss on the recognition of financial liabilities is also recognised in profit or loss.

(c) Impaired assets

Financial assets are not reclassified subsequent to their initial recognition, apart from the exceptional circumstances in which the Company acquires, disposes of, or terminates a financial asset or in the period the Company changes its business model for managing financial assets. Financial liabilities are not reclassified.

(d) Derogation

(1) Financial assets

A financial asset is a derogation when a part of a financial asset or part of a group of similar financial assets is derogated.

The contractual rights to receive cash flows from the financial asset have expired or

The Company has transferred its rights to receive cash flows from the asset and the Company has transferred substantially all the risks and rewards of the asset, or the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

If the company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain the transferred asset, the company recognises its retained interest in the asset and an associated liability for the amount it may have to pay.

On derecognition of a financial asset, the difference between the carrying amount of the asset (or the carrying amount allocated to the portion of the asset derecognised) and the sum of (i) the consideration received (including any non-cash consideration any non-cashly received) and (ii) any cumulative gain or loss that had been recognised in OCI is recognised in profit or loss.

(2) Financial liabilities

A financial liability is a derogation when the liability is discharged, cancelled or disposed, which in doing financial assets is replaced by another loan for the same amount or substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derogation of the original liability and the recognition of a new liability. In this case, a new financial liability based on the modified terms is recognised at fair value. The difference between the carrying value of the original financial liability and the new financial liability with modified terms is recognised in profit or loss.

10.1 Measurement of financial assets

a) Trade receivables

The Company applies the expected credit loss approach to measuring expected credit losses which would reflect expected cash flows (ECF) for all trade receivables.

The application of simplified approach does not require the Company to make changes to credit risk. Rather, it requires measurement loss allowance based on expected ECF at each reporting date, right from the initial recognition.

To measure the expected credit losses, credit probability has been assessed based on credit order risk characteristics and the days past due. The expected loss rates are based on average of historical loss rate adjusted to reflect current and available forward looking information affecting the ability of the customer to settle the receivables. The Company has also completed expected credit loss due to significantly delay in collection.

B) Other financial assets

For recognition or measurement loss of financial assets and the discount, the Company determines first whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECF is used to provide for expected loss. However, if credit risk has increased significantly, lifetime ECF is used. If in subsequent years, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the only amount to recognize impairment loss based on 12-month ECF.

Lifetime ECF is the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECF is a portion of the lifetime ECF which results from default events that are possible within 12 months after the reporting date.

ECF is the expected cash flows on contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the entity expects to receive (i.e. its proceeds), discounted at the original SA. When estimating the cash flows, an entity is required to consider all contractual terms of the financial instrument (including prepayment, extension etc.), over the expected life of the financial instrument. However, in most cases when the expected life of the financial instrument differs its contractual period, then the entity is required to use the remaining contractual term of the financial instrument.

ECF represents the expected (or realized) cash flows during the year's measurement is based on events in the statement of profit and loss. In simplified ECF for financial assets measured at amortized cost is presented as an allowance, i.e. as an integral part of the measurement of these assets in the balance sheet. The allowance reduces the net carrying amount. Until the next measurement of interest, the Company does not recover impairment allowance from the gross carrying amount.

1.2 LEASE

Company as a lessee

The determination of whether an arrangement is a lease, or contains a lease, is based on the substance of the arrangement and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset or assets or whether the arrangement conveys a right to use the asset. The Company assesses whether a contract conveys a lease, at inception or if a contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether: (i) the contract involves the use of an identified asset; (ii) the Company has substantially all the economic benefits from use of the asset through the period of the lease and (iii) the Company has the right to direct the use of the asset.

At the date of commencement of the lease, the Company recognizes a right-of-use assets (ROU) and a corresponding lease liability for all lease arrangements, in which it is a lessee, except for leases with a term of 12 months or less (short-term leases), and low-value leases. For those short-term and low-value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the lease term or lease.

Contract lease arrangements includes the option to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes those options when it is reasonably certain that they will be exercised.

The ROU of the right-of-use assets represents the amount of the initial measurement of the lease liability, less lease payments made at or before the inception date of the lease, less any lease incentives received. Subsequently, the right-of-use assets is measured at cost less any accumulated depreciation and accumulated impairment losses, if any. The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use assets.

For lease liabilities at inception, the Company discounts the lease liability at the discount rate of the lease payments that are not paid at that date. The lease payments are discounted using the discount rate implicit in the lease. If this rate is not readily determinable, the lease payments are discounted using the incremental borrowing rate.

Losses (other than) has been included in borrowing and TCU loss has been separately presented in the Statement of Cash Flows and loss payments have been classified as financing activities.

Company's debt liability

Losses for which the company is a debtor is classified as a financial liability or borrowing liability. However, the scope of the liability depends substantially on the risk and transfer of ownership in the assets, the interest is classified as a financial asset. An other liability are classified as operating assets.

For borrowing losses, interest income is recognized on a straight line basis over the term of the financial asset.

1.7 Cash and cash equivalents

Cash and cash equivalents includes cash on hand and on hand, demand deposits with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and demand deposits, as defined above, as they are considered an integral part of the Company's cash management.

1.8 Impairments of non-financial assets

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. An asset is impaired when the carrying amount of the asset exceeds its recoverable amount. An impairment loss is charged to the Statement of Profit and Loss in the period in which an asset is identified as impaired. An impairment loss is reversed in the extent that the assets carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had previously been recognized.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining net selling price, current market transactions are taken into account. If available, it is cash considerations (or the fair value of an equivalent liability) received in a sale.

1.9 Retirement and other employee benefits

1.9.1 Provision Fund

Provision fund is the form of provision fund, is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provision fund. The Company recognizes contribution payable to the provision fund scheme as an expense, which an employee receives the related benefit.

1.9.2 Gratuity

Every employee is entitled to a gratuity equivalent to 1/11th of salary paid during for each completed year of service in line with The Payment of Gratuity Act, 1972. The same is payable at the time of separation from the company or retirement, whichever is earlier. The benefit was after the lapse of compulsory service.

The company's gratuity scheme is a defined benefit plan. The company's net obligation in respect of the gratuity benefit scheme is calculated by estimating the amount of future benefits that the employees have earned in return for their service in the current and prior periods. Such benefit is discounted to determine its present value, and the fair value of any cash paid, if any, is assumed.

The present value of the obligation under gratuity plan is determined based on various assumptions using the Discounted Cash Flow method which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and increases each unit, accordingly to build up the final obligation.

The obligation is measured at present value of estimated future cash flows. The discounted cash flows for determining the present value are based on the market yields on Government Securities as at the reporting period date.

(a) Contingent liabilities

The liabilities of the Company are subject to contingent liabilities as far as possible in the Company. The Company designates the charge to the liability of assets and liabilities and corresponding liability or income. If such non-voting accumulated debt securities issued as a result of an independent security. The cost of providing contingent liabilities are determined using the projected and actual results.

1.10 Provisions, contingent liabilities and contingent assets

A provision is recognized when the Company has a present obligation as a result of a past event and it is probable that an outflow of resources (monetary benefits) will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the balance sheet date. Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-determined rate which reflects market assessments of the time value of money and the risks specific to the liability. The amount of the discount is recognized as finance cost.

Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

2.17 Income Taxes

Income tax expense comprises current and deferred tax. It is recognized in statement of profit and loss except to the extent that it relates to items recognized directly in equity or in OCI.

(i) Current tax

Current tax is measured at the amount expected to be paid in respect of taxable income for the year or assessment year in accordance with the Income Tax Act, 1961. Current tax comprises the current tax payable or recoverable on the taxable income or loss for the year and any adjustment to the tax payable or recoverable in respect of previous years. It is measured using the rates enacted or substantively enacted at the reporting date.

Current income tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity). Current tax assets are recognized in accordance with the uncertainty consideration under IAS 12 only in certain circumstances. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Current tax assets and current tax liabilities are offset only if the Company has a legally enforceable right to set off the recognized amounts, and intends to realize the asset and settle the liability on a net basis or simultaneously.

(ii) Deferred tax

Deferred tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements.

Deferred tax assets arising mainly on account of carry forward losses and unutilized tax credits under tax laws are recognized only if there is reasonable certainty of its realization, supported by convincing evidence.

Deferred tax assets on account of other temporary differences are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax liabilities can be realized.

Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantively enacted at the balance sheet date. Changes in deferred tax assets / liabilities on account of changes in enacted tax rates are given effect to in the statement of profit and loss in the period of the change. The carrying amount of deferred tax assets are reviewed at each balance sheet date.

Deferred tax assets and deferred tax liabilities are offset only when there is a legally enforceable right to set-off assets against liabilities representing current tax and where the deferred tax assets and deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.

2.18 Earnings per share (EPS) are disclosed

The Company reports basic and diluted earnings per equity share. Basic earnings per equity share have been computed by dividing net profit less attributable to the equity share holders for the year by the weighted average number of equity shares outstanding during the year. Diluted earnings per equity share have been computed by dividing the net profit attributable to the equity share holders after giving impact of diluted securities (only those for the year) by the weighted average number of equity shares and dilutive potential equity shares outstanding during the year, except where the results are anti-dilutive.

2.14 Investment in subsidiaries and associates

Investments in subsidiaries and associates are recognised at cost as per Ind AS 27. Subsequent investments accounted for as cost that do not result in a change of control are accounted for in accordance with Ind AS 105. New acquisitions made prior to first and second listed applications, where they are classified as held for sale.

2.15 Foreign currency

Transactions in foreign currencies are recorded at the rate of exchange prevailing on the date of the transaction. Exchange differences arising on settlement of financial transactions are recognised in the statement of profit and loss. Monetary assets and liabilities denominated in foreign currencies are recorded at the rate of exchange ruling at the balance sheet date. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair value was determined. Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the exchange rate at the end of the translation.

2.16 Segment

An operating segment is a component of the Company that engages in business activities from which it may earn assets and incur expenses, whose operating results are regularly reviewed by the Company's Chief Operating Decision Maker ("CODM") to make decisions for which discrete financial information is available. Based on the management's approach as defined in Ind AS 108, the CODM evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments and geographic segments.

2.17 Critical accounting estimates and judgements

The preparation of financial statements in conformity with the Ind AS requires management to make estimates, judgements and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities (including contingent liabilities) and expenses as of the date of the financial statements and the reported amounts of revenues and expenses for the reporting period. Actual results could differ from these estimates. Judgement estimates are underlying assumptions and methods on an ongoing basis and could change from period to period. Significant changes in estimates are recognised in the periods in which the Company becomes aware of the changes in circumstances surrounding the estimates. The Company is assessing estimates and recognised prospectively in the period in which the estimate is revised and future periods. Following are estimates and judgements that have significant impact on the carrying amount of assets and liabilities at each balance sheet.

2.1.7 Business model assessment

Classification and measurement of financial assets depends on the results of the EPR (Identify, Payments of Principal and Interest) and the business model test. The Company determines the business model as a level that reflects how groups of financial assets are managed together to achieve a particular business objective. The assessment involves judgement of using all relevant evidence including how the performance of the assets is measured and their performance measured, the risks that affect the performance of the assets and how those are managed. The Company monitors financial assets measured at amortised cost and at fair value through other comprehensive income that are designated prior to their maturity to understand the reason for their disposal and whether the reason are consistent with the objective of the business for which the asset was held. For loans through profit or loss (PTPL), where the assets are managed in accordance with an approach investment, financial the changes purchased and past disposals based on the fair value of such assets. Such assets are subsequently measured at fair value, with unrealised gains and losses arising from changes in the fair value being recognised in the statement of profit and loss in the period in which they arise.

1.2 Fair value of financial instruments

The fair value of financial instruments is the price that would be received to sell an asset or settle a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using various valuation techniques. When the fair value of financial assets and financial liabilities recorded in the balance sheet cannot be derived from active markets, they are determined using a variety of valuation techniques that provide the best estimate of market value. The inputs to these models are taken from observable markets where possible, but where this is not feasible, management's judgment is required in developing fair value. Judgments and estimates include considerations of liquidity and market inputs needed to derive such as credit risk, default risk and counterparty's, funding value adjustments, correlation and volatility.

Some of the Company's assets and liabilities are measured at fair value for financial reporting purposes. Fair value is the price that would be received to sell an asset or settle a liability in an orderly transaction between market participants at the measurement date regardless of whether that price is directly observable or estimated using various valuation techniques.

Fair value measurements under the GA are categorized into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurements in its entirety, which are classified as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities that the Company can access at measurement date;
- Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly; and
- Level 3: inputs for the asset or liability that are not based on observable market data and subjective inputs that the Company can access at measurement date.

1.3 Discounted future cash flow method

The Company's R&D methodology recognizes and measures R expenses using a rate of return that represents the best estimate of a standard rate of return over the expected duration of the future cash / labor and recognizes the effect of potentially different returns over the cash flows and other considerations of the financial instruments.

This provision, by nature, requires a degree of judgment regarding the expected duration and it is one of the instruments, as well expected changes in the rate and other factors may require that are integral parts of the instrument.

1.4 Provisions and other contingent liabilities

The company operates in a regulatory and legal environment that, by nature, has a high level of uncertainty of litigation not related to its operations. In a court, it is involved in various litigation, arbitration and regulatory proceedings and proceedings in the ordinary course of the company's business.

When the Company can reliably measure the liability of economic benefits in relation to a specific case and considers such patterns to be probable, the Company records a provision against the case, where the probability of liability is considered to be remote, or possible, but a reliable estimate cannot be made, a contingent liability is recorded.

Given the uncertainty and uncertainty of determining the probability and amount of losses, the Company takes into account a number of factors including legal advice, the stage of the matter and historical outcomes from similar incidents. Significant judgments in response to disputes on these accounts.

1.5 Expected credit loss

When determining whether the risk of default on a financial instrument has increased significantly since initial recognition, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes past due information and qualitative information and includes, based on the company's historical experience and credit assessment and including relevant rating information.

The inputs used and process followed by the company in determining the ECL have been discussed in note 48.

1.7 Deferred Tax

Deferred tax is recorded on temporary differences between the tax basis of assets and liabilities and their carrying amounts, at the date the assets are realized or liabilities are settled at the reporting date. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable profits during the period in which these temporary differences become deductible. The Company considers the expected reversal of deferred tax liabilities and projected future taxable income in making this assessment. The amount of the deferred tax assets considered is reduced, however, could be reduced to the extent of a realization of future taxable income during the carry-forward period and recorded.

1.2 Defined benefit plans

The cost of the defined benefit plans and the present value of the defined benefit obligation are based on actuarial valuation using the projected unit credit method. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

1.3 Leases

On 10-10-2019 a lease contract as the non-conditional contract which the leasee has the right to use an underlying asset including options, periods, when an entity is reasonably certain to exercise an option to extend the lease is considered a lease. The lessee/consider all relevant facts and circumstances that create an economic substance for the lease to consider the option when determining the lease term. The option to extend the lease term are included in the lease term, if it is reasonably certain that the lessee will exercise the option. The Company reassess the option when significant events or changes in circumstances occur that are within the control of the lessee.

1 Standards issued but not yet effective

The company has applied the following standards and amendments for the first time for their annual reporting period commencing 01 April 2020:

- Definition of material - amendments to IAS 1 and IAS 8
- Definition of business - amendments to IAS 10
- Covid-19 related amendments - amendments to IAS 11
- Interest rate benchmark reform - amendments to IAS 39 and IAS 40

The amendments listed above did not have any impact on the amounts recognized in prior periods and do not expected to significantly affect the current or future periods.

2021 Update

Asset-Liability part of the Consolidated Financial Statements for the period ended 31 March 2021
 currency is NZ dollar unless otherwise stated

(\$ million)

6 Cash and cash equivalents

Total

	2020 31 March 2020	2019 31 March 2019
Cash on hand	4	2
Balance with banks		
- Of current accounts	200	100
- Of term deposits	0	0
- Of deposits in progress	0	0
Cash, checks and deposits held from banks (included)	204	-
Total	208	102

7 Cash and cash equivalents

Total

	2020 31 March 2020	2019 31 March 2019
Fixed deposits of banks and finance companies for terms less than 12 months and less than 12 months	17,147	1,140
Fixed deposits of banks and finance companies for terms greater than 12 months	0	0
Fixed deposits of banks and finance companies for terms greater than 12 months	0	0
Fixed deposits of banks and finance companies for terms greater than 12 months	0	0
Total	17,147	1,140

Fixed deposits of banks and finance companies for terms less than 12 months and less than 12 months
 previous year 17,147 and 1,140 respectively

The deposits of banks and finance companies for terms less than 12 months and less than 12 months
 previous year 17,147 and 1,140 respectively

8 Cash and cash equivalents

Total

	2020 31 March 2020	2019 31 March 2019
Fixed deposits of banks and finance companies for terms less than 12 months and less than 12 months	17,147	1,140
Fixed deposits of banks and finance companies for terms greater than 12 months	0	0
Fixed deposits of banks and finance companies for terms greater than 12 months	0	0
Fixed deposits of banks and finance companies for terms greater than 12 months	0	0
Total	17,147	1,140
Fixed deposits of banks and finance companies for terms less than 12 months and less than 12 months	17,147	1,140
Total	17,147	1,140

9 Cash and cash equivalents

Total

	2020 31 March 2020	2019 31 March 2019
Fixed deposits of banks and finance companies for terms less than 12 months and less than 12 months	17,147	1,140
Fixed deposits of banks and finance companies for terms greater than 12 months	0	0
Fixed deposits of banks and finance companies for terms greater than 12 months	0	0
Fixed deposits of banks and finance companies for terms greater than 12 months	0	0
Total	17,147	1,140

Total	11.42	1.29
-------	-------	------

(b) Investments in other equity instruments measured at fair value through other comprehensive income

	2018 31 March 2018	2018 31 March 2017
Investments measured at FVOCI (USD '000)		
Investment in 100,000 ordinary shares	1,760	1,684
Face value of 100,000 shares: 400,000 shares at 10 cents each on 31 March 2018		
100 Euro Limited	95	90
Face value of 100,000 shares: 100,000 shares at 10 cents each on 31 March 2018		
100 Euro Corporate and Engineering Services Limited	100	100
Face value of 100,000 shares: 200,000 shares at 10 cents each on 31 March 2018		
Investments measured at FVOCI (Singapore)	-	-
Investment in Singaporean Equities	-	-
Face value of 100,000 shares: 1,000,000 shares at 10 cents each on 31 March 2018	127	127
Equity Shares, International Development Corporation Limited	-	-
Face value of 100,000 shares: 40,000 shares at 10 cents each on 31 March 2018	2	2
Investment in 100,000 shares: 100,000 shares at 10 cents each on 31 March 2018	-	-
Equity Shares, Singaporean Equities Limited	-	-
Face value of 100,000 shares: 100,000 shares at 10 cents each on 31 March 2018	-	-
Investment in 100,000 shares	-	-
Face value of 100,000 shares: 750,000 shares at 10 cents each on 31 March 2018	-	-
Investment in 100,000 shares	-	-
Face value of 100,000 shares: 1,000,000 shares at 10 cents each on 31 March 2018	-	-
Total FVOCI	1,982	1,903

(2) Quantitative determinations required of structural unit

	12 Months ended 31 March 2022	12 Months ended 31 March 2021
PROFIT OF YEAR 2022: 88,000,434 (Corporate Income Tax Preference Share of 88,000,434 and Corporate Income Tax Credit of 0) (2021: 120,000,000,000)	—	—
—(LOSS OF) YEAR 2022: 1,400,112,881 (Corporate Income Tax Preference Share of 1,400,112,881 and Corporate Income Tax Credit of 0) (2021: 240,000,000,000)	—	—
Profit/(Loss) of Year	—	—

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name of company		
Qatar Gas (Qatar) Limited		
Qatar Gas (Qatar) Limited		
Qatar Gas (Qatar) Limited		
Qatar Gas (Qatar) Limited		

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	2018 12 months ended	2018 12 months ended
Travel Agency with inventory for more than 12 months	1	1
Item Description	1	2
Other services	-	-
Security Services	1	1
Other Services	23	17
Security Services	4	4
Interest Subsidy, Govt of Sub Government	14	1
Grand Total United	1	1
Other Services	1	1
Applied interest	1	1
Total	1	1

4. TRUE FACILITY

	12/31/2011	12/31/2010
Investment, available-for-sale	100	100
Investment, available-for-sale	100	100
Investment, available-for-sale	100	100
Investment, available-for-sale	100	100
Total	100	100
Investment, available-for-sale		
Investment, available-for-sale		
Investment, available-for-sale		

* *Journal of Management*

Accounting software: Small business

Healthcare workers: 2000

Geometric description: *Cylindrical*

10

^a The data are not available for the following countries: Argentina, Australia, Belgium, Canada, Denmark, France, Germany, Greece, Hong Kong, India, Italy, Japan, Korea, Mexico, Netherlands, New Zealand, Norway, Singapore, Spain, Sweden, Switzerland, Taiwan, Thailand, United Kingdom, and the United States.

* Amounts subject to local estate tax for 1994.

iv. for parts (a) to (c)

	12/31/2020	12/31/2021
Balance forward of cash and cash equivalents at beginning of period		
Interest on investment (see of proceeds for sale of 1,000 shares on 12/31/2021) (1,000 x 10%)		
Total		

v. OTHER INVESTMENTS

	12/31/2020	12/31/2021
Adverse investment and other	0	100
Prepaid expenses	0	0
Dividends and interest income on 100	100	0
Balance forward (see of proceeds for sale of 1,000 shares on 12/31/2021)	0	0
Interest on 100	0	0
Total	100	100

INVENTORIES

	12/31/2020	12/31/2021
Inventory at beginning of period (see of proceeds for sale of 1,000 shares on 12/31/2021)		
Items in stock (Computer Consumables)	0.00	0.00
Total	0.00	0.00

C. INTANGIBLE ASSETS

(in lakhs)

	RPC - 02	DOGV - 02	Other	TOTAL
As at 31 March 2020	29	44	83	156
Additions/ Adjustments				
Deductions/ Adjustments				
As at 31 March 2021	29	46	83	158
Additions/ Adjustments				
Deductions/ Adjustments				
As at 31 March 2022	29	46	83	158
Amortisation/depreciation				
As at 31 March 2020	16	34	73	111
For the year	8	10	4	22
Deposits				
As at 31 March 2021	22	34	77	133
For the year	4	7	4	15
Deposits				
As at 31 March 2022	27	40	81	148
Net book				
As at 31 March 2021	6	12	6	24
As at 31 March 2022	2	6	2	10

Question 2

	2019	2020
Revenue	100	110
Expenses	80	85
Profit	20	25

Answer: [Answer text]

Question 3: [Question text]

Answer: [Answer text]

	2019	2020
Revenue	100	110
Expenses	80	85
Profit	20	25
Revenue	100	110
Expenses	80	85
Profit	20	25
Revenue	100	110
Expenses	80	85
Profit	20	25
Revenue	100	110
Expenses	80	85
Profit	20	25

Answer: [Answer text]

Table 1: Results of the first round

Table 1: Results of the first round

Treatment	No. of subjects	No. of subjects who chose the treatment	Percentage of subjects who chose the treatment			
			1st round	2nd round	3rd round	4th round
Control	100	100	100	100	100	100
Information	100	100	100	100	100	100
Information + Incentive	100	100	100	100	100	100

Table 2: Results of the second round

Treatment	No. of subjects	No. of subjects who chose the treatment	Percentage of subjects who chose the treatment			
			1st round	2nd round	3rd round	4th round
Control	100	100	100	100	100	100
Information	100	100	100	100	100	100
Information + Incentive	100	100	100	100	100	100

Table 3: Results of the third round

Treatment	No. of subjects	No. of subjects who chose the treatment	Percentage of subjects who chose the treatment	
			1st round	2nd round
Control	100	100	100	100
Information	100	100	100	100
Information + Incentive	100	100	100	100

The following table contains the results of the first round of the experiment.

Table 4: Results of the fourth round

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	2014		2013	
	Revenue	Expenses	Revenue	Expenses
Operating & non-operating	1,000,000	1,000,000	1,000,000	1,000,000
Operating & non-operating	1,000,000	1,000,000	1,000,000	1,000,000
Operating & non-operating	1,000,000	1,000,000	1,000,000	1,000,000

*The number has often been given as 9 million and a half, but it is a half-million too small, according to the U.S. Census Bureau. The actual figure is 10 million and a half.

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2000	100	100
2001	100	100
2002	100	100
2003	100	100
2004	100	100
2005	100	100
2006	100	100
2007	100	100
2008	100	100
2009	100	100
2010	100	100
2011	100	100
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2097	100	100
2098	100	100
2099	100	100
2100	100	100

1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 26

Date of Birth: _____ Sex: _____ Age: _____
 Address: _____
 City: _____ State: _____ Zip: _____

1000

REVENUE	2014	2013
	IN MILLIONS	IN MILLIONS
Product Revenue	\$1,000	\$950
Service Revenue	\$200	\$180
License Revenue (includes royalties on software and patents)	\$100	\$90
Other Revenue (includes interest income)	\$50	\$40
Depreciation and amortization	\$150	\$140
Losses on disposal of assets	\$10	\$20
Income tax expense	\$120	\$110
Net income	\$1,180	\$1,170

10. **Operating lease**

	Year to Jan. 1, 2001	Year to Dec. 31, 2001
Operating lease	0	0
Less: Change in liability for lease	0	0
Operating lease	0	0

11. **Capital lease**

	Year to Jan. 1, 2001	Year to Dec. 31, 2001
Capital lease	100	100
Less: Change in liability for lease	0	0
Capital lease	100	100

12. **Leasehold improvements** (to be amortized over the term of the lease)

	Year to Dec. 31, 2001	Year to Dec. 31, 2001
Leasehold improvements	100	100
Less: Accumulated depreciation	0	0
Leasehold improvements	100	100

13. **Prepaid expenses** (to be amortized over the term of the lease)

	Year to Dec. 31, 2001	Year to Dec. 31, 2001
Prepaid expenses	0	0
Less: Accumulated depreciation	0	0
Prepaid expenses	0	0

2020 Income

consolidating part of the Financial Statements for the period ended 31 March 2021
 amounts in US dollars unless otherwise stated

in US\$

20 INTEREST INCOME

Total

	Year Ended 31 March 2021	Year Ended 31 March 2020
On financial assets measured at Amortised Cost		
- Interest of Cash	1,021	7,140
- Interest of Fixed Deposits and Bonds	80	60
- Interest of US Govt. Treasury and Govt.	173	713
- Interest of Dividend Yield	31	-
Total	1,205	7,913
Revenue from services with customers		
Value of Revenue	104	60
Value of Service	1,041	1,060
Total	1,145	1,120
Sum of all income	-	-
Income	-	-
Income from	249	60
Sum of all income	-	-
Corporate Income	141	60
Service and Service Income	107	60
Service Income and other income	111	60
Product management unit	24	-
Product Income	41	60
Service Income	22	60
Other Income	7	60
Total Income from services with customers	1,021	1,120

21 OTHER INCOME

in US\$

	Year Ended 31 March 2021	Year Ended 31 March 2020
Interest from Financial Assets	244	20
Interest from Financial Assets	18	18
Interest from Financial Assets	-	6
Interest from Financial Assets	1	1
Interest from Financial Assets	11	6
Total	274	45

22 OTHER INCOME

in US\$

	Year Ended 31 March 2021	Year Ended 31 March 2020
Interest from Financial Assets	141	60
Interest from Financial Assets	14	60
Total	155	120

26. OTHER INCOME

	in million	
	Year ended 31 March 2011	Year ended 31 March 2010
Interest on loans to the public	1	2
Dividend fees	111	11
Trust fees	-	-
Gain on sale of property, plant and equipment	4	-
Interest from repossessing	-	1
Interest on insurance claims	-	-
Reversal of impairment on financial instruments	-	-
Interest on fixed deposits	24	14
Interest on security deposits	-	8
Revenues from bank	14	8
Real estate income	1	2
Total	151	46

Geographical analysis

	in million	
	Year ended 31 March 2011	Year ended 31 March 2010
Italy	1,124	1,110
Outside Italy	-	-
Total revenues from contracts with customers	1,124	1,110

Timing of service recognition

	in million	
	Year ended 31 March 2011	Year ended 31 March 2010
Services performed at a later time	144	11
Services performed over time	1,141	1,089
Total revenues from contracts with customers	1,285	1,100

CHANGE IN INVENTORIES OF GOODS IN TRADE

	in million	
	Year ended 31 March 2011	Year ended 31 March 2010
Inventory at the beginning of the year	-	-
+COGS in trade	1	1
Inventory at the end of the year	1	1
Less: Inventory at the end of the year	-	-
Change in trade	1	1
	1	1
Total decrease / increase from other expenses or income	1	-

27. FINANCE COSTS

	in million	
	Year ended 31 March 2011	Year ended 31 March 2010
Net financial costs from consolidated cash	-	-
Interest expense	-	-
- on bank deposits	10	1,141
- on bank credit, bank loan & others	1	14
Interest on capital	11	1
Interest on deposits	-	8
Interest on debt	1	-
Total	22	1,164

4. **PROBANDENLISTE**
 Die unten stichpunktartig zusammengefassten Informationen über die Teilnehmer der Studie sind in der Tabelle unten zusammengefasst. Die Tabelle ist in zwei Spalten unterteilt. Die linke Spalte enthält die Angaben zum Probanden, die rechte Spalte die Angaben zum Interviewer. Die Tabelle ist in zwei Spalten unterteilt. Die linke Spalte enthält die Angaben zum Probanden, die rechte Spalte die Angaben zum Interviewer.

PROBANDEN	INTERVIEWER
NAME	NAME
ALTER	ALTER
SEX	SEX
BERUF	BERUF
Wohnort	Wohnort
Interviewer	Interviewer

PROBANDEN	INTERVIEWER	
	NAME	ALTER
1	1	1
2	2	2
3	3	3
4	4	4
5	5	5
6	6	6
7	7	7
8	8	8
9	9	9
10	10	10
11	11	11
12	12	12
13	13	13
14	14	14
15	15	15
16	16	16
17	17	17
18	18	18
19	19	19
20	20	20
21	21	21
22	22	22
23	23	23
24	24	24
25	25	25
26	26	26
27	27	27
28	28	28
29	29	29
30	30	30
31	31	31
32	32	32
33	33	33
34	34	34
35	35	35
36	36	36
37	37	37
38	38	38
39	39	39
40	40	40
41	41	41
42	42	42
43	43	43
44	44	44
45	45	45
46	46	46
47	47	47
48	48	48
49	49	49
50	50	50
51	51	51
52	52	52
53	53	53
54	54	54
55	55	55
56	56	56
57	57	57
58	58	58
59	59	59
60	60	60
61	61	61
62	62	62
63	63	63
64	64	64
65	65	65
66	66	66
67	67	67
68	68	68
69	69	69
70	70	70
71	71	71
72	72	72
73	73	73
74	74	74
75	75	75
76	76	76
77	77	77
78	78	78
79	79	79
80	80	80
81	81	81
82	82	82
83	83	83
84	84	84
85	85	85
86	86	86
87	87	87
88	88	88
89	89	89
90	90	90
91	91	91
92	92	92
93	93	93
94	94	94
95	95	95
96	96	96
97	97	97
98	98	98
99	99	99
100	100	100

1. **Wiederholung:** Wiederhole die Aufgabenstellung, um sicherzustellen, dass du alle Details verstanden hast.
2. **Planung:** Entwickle einen Plan, um die Aufgabe zu lösen. Überlege dir, welche Schritte du nehmen musst, um das Problem zu lösen.
3. **Lösung:** Führe die Schritte deines Plans aus, um die Aufgabe zu lösen. Achte dabei auf die Genauigkeit deiner Berechnungen und die Korrektheit deiner Schlussfolgerungen.
4. **Überprüfung:** Überprüfe deine Lösung, um sicherzustellen, dass sie korrekt ist. Überlege dir, ob es andere Möglichkeiten gibt, das Problem zu lösen, und vergleiche deine Lösung mit anderen.
5. **Reflexion:** Reflektiere über den Lösungsvorgang. Überlege dir, was du aus der Aufgabe gelernt hast und wie du das Wissen in anderen Situationen anwenden kannst.
6. **Präsentation:** Präsentiere deine Lösung in einer klaren und strukturierten Weise. Verwende Diagramme, Tabellen und Formeln, um deine Argumente zu unterstützen.
7. **Kommunikation:** Diskutiere deine Lösung mit anderen und erlaube dir, Feedback zu erhalten. Dies kann dir helfen, deine Lösung zu verbessern und neue Perspektiven zu gewinnen.
8. **Erweiterung:** Überlege dir, wie du die Aufgabe erweitern kannst, um sie noch herausfordernder zu machen. Dies kann dir helfen, deine Fähigkeiten weiter zu entwickeln.
9. **Notizen:** Mache Notizen während des Lösungsvorgangs, um wichtige Schritte und Erkenntnisse festzuhalten. Dies kann dir bei der Wiederholung der Aufgabe helfen.
10. **Zeitmanagement:** Plane deine Zeit sorgfältig, um sicherzustellen, dass du genügend Zeit für jede Aufgabe hast. Setze dir Zeitlimits, um dich zu motivieren und zu vermeiden, dass du in einer Aufgabe zu lange verbleibst.
11. **Teamarbeit:** Arbeite in einem Team, um von den Fähigkeiten und Kenntnissen der anderen zu profitieren. Diskutiere die Aufgabenstellung und teile deine Ideen mit den anderen.
12. **Flexibilität:** Sei flexibel bei deiner Planung und bereit, Änderungen vorzunehmen, wenn du feststellst, dass dein aktueller Plan nicht funktioniert.
13. **Perseverance:** Bleibe hartnäckig, auch wenn die Aufgabe schwierig erscheint. Oft führt die Durchdringung eines Problems zu wertvollen Erkenntnissen.
14. **Belohnung:** Belohne dich selbst, wenn du eine Aufgabe erfolgreich gelöst hast. Dies kann dir helfen, deine Motivation zu steigern.
15. **Regelmäßigkeit:** Übe regelmäßig, um deine Fähigkeiten zu verbessern und dich auf zukünftige Herausforderungen vorzubereiten.

1. General information Name of the project: Address: City: State: Zip: Date:		Project No.: Revision:	Date:
2. Project description Description of the project: Objectives of the project:		Project Manager: Sponsor:	Date:
3. Project organization Name of the project manager: Name of the sponsor:		Project Manager: Sponsor:	Date:
4. Project schedule Start date: End date: Duration:		Project Manager: Sponsor:	Date:
5. Project budget Total budget: Total cost:		Project Manager: Sponsor:	Date:

1. General Information		2. Project Details	
Project Name: _____		Project ID: _____	Project Manager: _____
Client Name: _____		Project Start Date: _____	Project End Date: _____
Project Location: _____		Project Status: _____	Project Budget: _____

3. **Project Objectives**

Project Objectives:

1. **Project Objectives**

2. **Project Objectives**

3. **Project Objectives**

4. **Project Scope**

Project Scope:

1. **Project Scope**

2. **Project Scope**

3. **Project Scope**

5. **Project Risks**

Project Risks:

10. **Wiederholungsfragen:**
 Was ist die Definition von "Kultur"?
 Kultur ist ein komplexes Gefüge aus Werten, Normen, Sitten, Gebräuchen, Überzeugungen, Wissen und Fertigkeiten, das in einer Gruppe von Menschen existiert und sich über die Zeit hinweg weiterentwickelt.
11. **Wiederholungsfragen:**
 Was ist die Definition von "Kultur"?
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17. **Wiederholungsfragen:**
 Was ist die Definition von "Kultur"?
 Kultur ist ein komplexes Gefüge aus Werten, Normen, Sitten, Gebräuchen, Überzeugungen, Wissen und Fertigkeiten, das in einer Gruppe von Menschen existiert und sich über die Zeit hinweg weiterentwickelt.
18. **Wiederholungsfragen:**
 Was ist die Definition von "Kultur"?
 Kultur ist ein komplexes Gefüge aus Werten, Normen, Sitten, Gebräuchen, Überzeugungen, Wissen und Fertigkeiten, das in einer Gruppe von Menschen existiert und sich über die Zeit hinweg weiterentwickelt.
19. **Wiederholungsfragen:**
 Was ist die Definition von "Kultur"?
 Kultur ist ein komplexes Gefüge aus Werten, Normen, Sitten, Gebräuchen, Überzeugungen, Wissen und Fertigkeiten, das in einer Gruppe von Menschen existiert und sich über die Zeit hinweg weiterentwickelt.
20. **Wiederholungsfragen:**
 Was ist die Definition von "Kultur"?
 Kultur ist ein komplexes Gefüge aus Werten, Normen, Sitten, Gebräuchen, Überzeugungen, Wissen und Fertigkeiten, das in einer Gruppe von Menschen existiert und sich über die Zeit hinweg weiterentwickelt.

1. What is the purpose of the experiment?

2. What is the hypothesis?

3. What are the independent and dependent variables?

4. What are the control and experimental groups?

5. What are the results of the experiment?

6. What is the conclusion of the experiment?

7. What are the limitations of the experiment?

8. What are the implications of the experiment?

9. What are the future directions of the experiment?

10. What are the ethical considerations of the experiment?

11. What are the safety considerations of the experiment?

12. What are the data collection methods of the experiment?

13. What are the data analysis methods of the experiment?



14. What are the data collection methods of the experiment?

15. What are the data analysis methods of the experiment?

16. What are the ethical considerations of the experiment?

17. What are the safety considerations of the experiment?

Figure 1: Schematic diagram of the experimental setup. The diagram illustrates a participant seated at a table, interacting with a visual feedback system. A starting point (represented by a large circle) and a target (represented by a small circle) are displayed on a screen. The participant's hand is positioned at the starting point. The distance between the starting point and the target is labeled as 'Distance'. The participant's head and eyes are shown, indicating they are looking at the screen. The setup is designed to study the relationship between the distance between the starting point and the target and the time taken for the hand to reach the target.

Time	Lat	Long	Alt	Wind	Temp	Hum	Clouds	Pressure	Remarks
0000	10 00 N	150 00 W	1000	000	20.0	80	000	1013.2	Clear
0100	10 05 N	149 55 W	1000	000	20.0	80	000	1013.2	Clear
0200	10 10 N	149 50 W	1000	000	20.0	80	000	1013.2	Clear
0300	10 15 N	149 45 W	1000	000	20.0	80	000	1013.2	Clear
0400	10 20 N	149 40 W	1000	000	20.0	80	000	1013.2	Clear
0500	10 25 N	149 35 W	1000	000	20.0	80	000	1013.2	Clear
0600	10 30 N	149 30 W	1000	000	20.0	80	000	1013.2	Clear
0700	10 35 N	149 25 W	1000	000	20.0	80	000	1013.2	Clear
0800	10 40 N	149 20 W	1000	000	20.0	80	000	1013.2	Clear
0900	10 45 N	149 15 W	1000	000	20.0	80	000	1013.2	Clear
1000	10 50 N	149 10 W	1000	000	20.0	80	000	1013.2	Clear
1100	10 55 N	149 05 W	1000	000	20.0	80	000	1013.2	Clear
1200	11 00 N	149 00 W	1000	000	20.0	80	000	1013.2	Clear
1300	11 05 N	148 55 W	1000	000	20.0	80	000	1013.2	Clear
1400	11 10 N	148 50 W	1000	000	20.0	80	000	1013.2	Clear
1500	11 15 N	148 45 W	1000	000	20.0	80	000	1013.2	Clear
1600	11 20 N	148 40 W	1000	000	20.0	80	000	1013.2	Clear
1700	11 25 N	148 35 W	1000	000	20.0	80	000	1013.2	Clear
1800	11 30 N	148 30 W	1000	000	20.0	80	000	1013.2	Clear
1900	11 35 N	148 25 W	1000	000	20.0	80	000	1013.2	Clear
2000	11 40 N	148 20 W	1000	000	20.0	80	000	1013.2	Clear
2100	11 45 N	148 15 W	1000	000	20.0	80	000	1013.2	Clear
2200	11 50 N	148 10 W	1000	000	20.0	80	000	1013.2	Clear
2300	11 55 N	148 05 W	1000	000	20.0	80	000	1013.2	Clear

_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

1. Identify the main components of the system. The system consists of the following components: - Input device (Keyboard) - Output device (Monitor) - Processing unit (CPU) - Storage device (Hard disk) - Communication device (Network interface)		
2. Describe the function of each component. The input device (Keyboard) is used to enter data into the system. The output device (Monitor) displays the results of the system's processing. The processing unit (CPU) performs the calculations and logic of the system. The storage device (Hard disk) stores data and programs. The communication device (Network interface) allows the system to connect to other systems.		
3. Explain the flow of data in the system. Data flows from the input device to the processing unit, then to the output device. Data is also stored in the storage device and can be retrieved by the processing unit. The communication device allows data to be exchanged with other systems.		
4. Discuss the importance of each component. Each component is essential for the system to function. Without the input device, data cannot be entered. Without the output device, results cannot be displayed. Without the processing unit, calculations cannot be performed. Without the storage device, data cannot be stored. Without the communication device, the system cannot connect to other systems.		
5. Summarize the overall system architecture. The system architecture is based on the flow of data between the components. The input device feeds data into the processing unit, which then outputs data to the output device. Data is also stored in the storage device and can be retrieved by the processing unit. The communication device allows the system to connect to other systems.		
6. Conclude the report. The system is a complex of interconnected components that work together to perform a specific task. Understanding the function and importance of each component is essential for designing and maintaining the system.		

1. **Identifizierung des Patienten**
 Name: _____
 Geburtsdatum: _____

2. **Identifizierung des Patienten**
 Name: _____
 Geburtsdatum: _____

3. **Identifizierung des Patienten**
 Name: _____
 Geburtsdatum: _____

Name	Geburtsdatum	Geburtsort	Geburtszeitpunkt	Geburtsart	Geburtsdauer	Geburtsgewicht	Geburtslänge	Geburtsfarbe	Geburtszustand	Geburtskomplikationen	Geburtsnotizen
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

Name	Geburtsdatum	Geburtsort	Geburtszeitpunkt	Geburtsart	Geburtsdauer	Geburtsgewicht	Geburtslänge	Geburtsfarbe	Geburtszustand	Geburtskomplikationen	Geburtsnotizen
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

4. **Identifizierung des Patienten**
 Name: _____
 Geburtsdatum: _____

Name	Geburtsdatum	Geburtsort	Geburtszeitpunkt	Geburtsart	Geburtsdauer	Geburtsgewicht	Geburtslänge	Geburtsfarbe	Geburtszustand	Geburtskomplikationen	Geburtsnotizen
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

5. **Identifizierung des Patienten**
 Name: _____
 Geburtsdatum: _____

Name	Geburtsdatum	Geburtsort	Geburtszeitpunkt	Geburtsart	Geburtsdauer	Geburtsgewicht	Geburtslänge	Geburtsfarbe	Geburtszustand	Geburtskomplikationen	Geburtsnotizen
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

1. Name:		
2. Matrikelnummer:		
3. Datum:		

Bitte lesen Sie die Aufgabenstellung sorgfältig durch und bearbeiten Sie die Aufgaben in der angegebenen Reihenfolge.

Die Aufgabenstellung ist in drei Teile gegliedert. Jeder Teil enthält eine oder mehrere Aufgaben, die Sie lösen müssen.

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1. **Die folgenden Aussagen sind richtig oder falsch? Begründen Sie Ihre Antworten!**
- Die Funktion $f: \mathbb{R} \rightarrow \mathbb{R}$ ist durch $f(x) = x^2 + 1$ gegeben. Dann ist f eine bijektive Abbildung. **Falsch.** Die Funktion ist nicht surjektiv, da es keine $x \in \mathbb{R}$ gibt, für die $f(x) = 0$ gilt.
 - Die Funktion $f: \mathbb{R} \rightarrow \mathbb{R}$ ist durch $f(x) = x^2$ gegeben. Dann ist f eine bijektive Abbildung. **Falsch.** Die Funktion ist nicht surjektiv, da es keine $x \in \mathbb{R}$ gibt, für die $f(x) = -1$ gilt.
 - Die Funktion $f: \mathbb{R} \rightarrow \mathbb{R}$ ist durch $f(x) = x^3$ gegeben. Dann ist f eine bijektive Abbildung. **Richtig.** Die Funktion ist sowohl surjektiv als auch injektiv.
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 - Die Funktion $f: \mathbb{R} \rightarrow \mathbb{R}$ ist durch $f(x) = x^3$ gegeben. Dann ist f eine bijektive Abbildung. **Richtig.** Die Funktion ist sowohl surjektiv als auch injektiv.

2. **Die folgenden Aussagen sind richtig oder falsch? Begründen Sie Ihre Antworten!**

Aussage 1: Die Funktion $f: \mathbb{R} \rightarrow \mathbb{R}$ ist durch $f(x) = x^2 + 1$ gegeben. Dann ist f eine bijektive Abbildung. **Falsch.** Die Funktion ist nicht surjektiv, da es keine $x \in \mathbb{R}$ gibt, für die $f(x) = 0$ gilt.

Aussage 2: Die Funktion $f: \mathbb{R} \rightarrow \mathbb{R}$ ist durch $f(x) = x^2$ gegeben. Dann ist f eine bijektive Abbildung. **Falsch.** Die Funktion ist nicht surjektiv, da es keine $x \in \mathbb{R}$ gibt, für die $f(x) = -1$ gilt.

Aussage 3: Die Funktion $f: \mathbb{R} \rightarrow \mathbb{R}$ ist durch $f(x) = x^3$ gegeben. Dann ist f eine bijektive Abbildung. **Richtig.** Die Funktion ist sowohl surjektiv als auch injektiv.



COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
UNDER SECTION 143 (3) (b) OF THE COMPANIES ACT 2013 ON THE
STANDALONE FINANCIAL STATEMENTS OF EDC LIMITED, GGA, FOR THE
YEAR ENDED 31 MARCH 2022.

The preparation of standalone financial statements of 'EDC Limited, GGA' for the year ended 31 March 2022 is in accordance with the financial reporting framework prescribed under the Companies Act, 2013 is the responsibility of the management of the company. The statutory auditors appointed by the Comptroller and Auditor General of India under section 143(3) of the Act is responsible for expressing opinion on the financial statements under section 143 of the Act based on independent audit in accordance with the standards on auditing prescribed under section 143(1) of the Act. This is stated to have been done by them vide their Audit Report dated 22 August 2022.

I

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the standalone financial statements of EDC Limited, GGA for the year ended 31 March 2022 under section 143 (4) (b) of the Act. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to inquiries of the statutory auditors and company personnel and a selective examination of some of the accounting records.

On the basis of my supplementary audit nothing significant has come to my knowledge which would give rise to any comments upon or supplement to statutory auditors' report under section 143 (4) (b) of the Act.

For and on behalf of the
Comptroller & Auditor General of India

(Anil Kumar Singh)
Principal Accountant General

PLACE : GGA
DATE : 08 February 2023

COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
UNDER SECTION 143(3)(c) READ WITH SECTION 129(6) OF THE COMPANIES
ACT 2013 ON THE CONSOLIDATED FINANCIAL STATEMENTS OF EDC LIMITED,
GOA, FOR THE YEAR ENDED 31 MARCH 2022.

The preparation of consolidated financial statements of 'EDC Limited, Goa' for the year ended 31 March 2022 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 is the responsibility of the management of the company. The statutory audit was completed by the Comptroller and Auditor General of India under section 129(1) read with section 129(4) of the Act on responsibility for preparing opinion on the financial statements under section 143 read with section 129(6) of the Act based on independent audit in accordance with the standards on auditing prescribed under section 143(10) of the Act. This is stated to have been done by them with their Audit Report dated 28 November 2022.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the consolidated financial statements of EDC Limited, Goa for the year ended 31 March 2022 under section 143(3)(c) read with section 129(6) of the Act. We did not conduct supplementary audit of the financial statements of Goa Electromech Limited, Goa Auto Accessories Limited and Goa Automobiles and Pharmaceuticals Limited for the year ended on this date. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to inspection of the statutory auditors' and company personnel and selective examination of some of the accounting records.

On the basis of my very severely qualified finding significant facts come to my knowledge which would give rise to my comment upon or supplement a statutory auditors' report under section 143(3)(c) of the Act.

For and on behalf of the
Comptroller & Auditor General of India

(Anshu Bhatnagar)
Principal Accountant General

PLACE : Goa
DATE : 06 February 2023